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8233jlat

Township of Lower Makefield  
ACCOUNT SUMMARY TRIAL BALANCE FOR FY21/JAN TO SEP  
FUND

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
01 -100-000 - CHECKING	1,414,717.57	23,501,110.61	20,595,056.11	2,906,054.50	4,320,772.07
01 -100-001 - G/F RENTAL ESCROW	22,196.30	75.03	6.31	68.72	22,265.02
01 -100-007 - SBA CELL TOWER LEASE PROCEEDS	2,030,371.47	4,714.12	.00	4,714.12	2,035,085.59
01 -100-008 - SEWER SALE PROCEEDS	3,000,971.87	6,967.65	.00	6,967.65	3,007,939.52
01 -105-000 - PAYROLL CHECKING	.00	6,611,534.05	6,611,534.05	.00	.00
01 -110-100 - PETTY CASH - FINANCE	300.00	.00	.00	.00	300.00
01 -110-101 - PETTY CASH - PUBLIC WORKS	200.00	.00	.00	.00	200.00
01 -110-102 - PETTY CASH - POLICE DEPT.	500.00	.00	.00	.00	500.00
01 -130-002 - DUE FROM STREET LIGHT	.00	28,919.75	28,919.75	.00	.00
01 -130-003 - DUE FROM FIRE PROTECTION	.00	368,185.50	368,185.50	.00	.00
01 -130-004 - DUE FROM HYDRANT FUND	.00	129,721.93	129,721.93	.00	.00
01 -130-005 - DUE FROM PARKS & REC.	.00	473,133.50	473,133.50	.00	.00
01 -130-007 - DUE FROM LIBRARY FUND	.00	184,736.92	184,736.92	.00	.00
01 -130-008 - DUE FROM SEWER FUND	.00	3,477,407.99	3,477,407.99	.00	.00
01 -130-009 - DUE FROM POOL FUND	.00	409,006.46	409,006.46	.00	.00
01 -130-015 - DUE FROM GOLF COURSE	.00	853,705.63	785,605.63	68,100.00	68,100.00
01 -130-018 - DUE FROM CAPITAL PROJECT	.00	700,519.24	700,519.24	.00	.00
01 -130-019 - DUE FROM STREET PROJECT	.00	58,690.55	58,690.55	.00	.00
01 -130-020 - DUE FROM DEBT SVC. FUND	.00	51,869.04	51,869.04	.00	.00
01 -130-021 - DUE FROM REGENCY BRIDGE FUND	.00	22,741.84	22,741.84	.00	.00
01 -130-030 - DUE FROM CAPITAL RESERVE	.00	104,903.78	104,903.78	.00	.00
01 -130-032 - DUE FROM TREE FUND	.00	8,198.00	8,198.00	.00	.00
01 -130-036 - DUE FROM ROAD MACHINERY FUND	.00	172,021.08	172,021.08	.00	.00
01 -130-045 - DUE FROM PATTERSON FARM FUND	.00	55,885.73	55,885.73	.00	.00
01 -130-050 - DUE FROM AMB/RESC. FUND	.00	202,000.00	202,000.00	.00	.00
01 -130-084 - DUE FROM DEV ESCROW	.00	310,602.73	310,602.73	.00	.00
01 -140-001 -					

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
TAXES/ASSESS. RECEIVABLE	98,265.65	1,873,067.89	1,971,333.53	-98,265.64	.01
01 -145-000 -					
ACCOUNTS RECEIVABLE	422,513.67	1,908,698.29	2,130,341.47	-221,643.18	200,870.49
01 -145-002 -					
A/R - ALARMS	.00	1,775.00	1,100.00	675.00	675.00
01 -155-000 -					
PREPAID EXPENDITURES	12,172.70	.00	12,172.70	-12,172.70	.00
01 -200-100 -					
ACCOUNTS PAYABLE	-288,207.55	3,634,634.38	3,496,339.55	138,294.83	-149,912.72
01 -200-220 -					
UNIFORM CONSTRUCT CODE PAYABLE	-5,390.00	8,595.00	4,086.50	4,508.50	-881.50
01 -201-000 -					
ACCRUED WAGES PAYABLE	-204,681.99	.00	25,035.35	-25,035.35	-229,717.34
01 -210-000 -					
FEDERAL INC TAX PAYABLE	.00	658,330.76	658,330.76	.00	.00
01 -211-000 -					
FICA/MED TAX -EE & ER PAY	.00	464,588.61	464,588.61	.00	.00
01 -212-000 -					
PHILA. CITY WAGE TAX PAY.	.00	3,783.04	3,783.04	.00	.00
01 -213-000 -					
PAUC TAX W/H PAYABLE	.00	3,577.70	3,577.70	.00	.00
01 -214-000 -					
LOCAL INCOME TAX PAY	.00	27,992.33	27,992.33	.00	.00
01 -214-001 -					
LOCAL SERVICE TAX PAYABLE	.00	3,363.30	3,363.30	.00	.00
01 -214-003 -					
NON UNIF PENSION CONTRIB W/H	.00	28,289.95	28,289.95	.00	.00
01 -214-004 -					
DEFINED CONTRIB PENSION PAYBLE	.00	66,815.03	66,815.03	.00	.00
01 -215-003 -					
POLICE PENSION CONTRIB W/H	.00	84,496.17	84,874.95	-378.78	-378.78
01 -217-000 -					
PA INC. TAX W/H PAYABLE	.00	181,255.43	181,255.43	.00	.00
01 -218-000 -					
PBA DUES W/H PAYABLE	.00	9,150.00	9,150.00	.00	.00
01 -218-001 -					
F.O.P. DUES W/H PAYABLE	.00	4,761.34	4,761.34	.00	.00
01 -220-000 -					
ICMA W/H PAYABLE	.00	231,058.74	231,058.74	.00	.00
01 -220-002 -					
BWC 457 W/H PAYABLE	.00	147,750.52	147,750.52	.00	.00
01 -221-000 -					
WAGE GARNISH W/H PAYABLE	.00	31,150.29	31,150.29	.00	.00
01 -227-000 -					
LIFE/AD & D INS. W/H	-411.88	3,996.44	4,025.17	-28.73	-440.61
01 -228-000 -					
ASSOCIATION DUES	.00	2,700.00	2,700.00	.00	.00
01 -229-000 -					
AFLAC PAYABLE	.00	1,850.41	1,850.41	.00	.00
01 -230-012 -					
DUE TO AMERICAN RESCUE PLAN	.00	1,716,679.75	1,716,679.75	.00	.00
01 -230-019 -					
DUE TO STREET PROJ.	.00	1,000.00	1,000.00	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
01 -250-000 - SECURITY DEPOSITS	-20,946.29	6.31	75.03	-68.72	-21,015.01
01 -250-400 - DRUG ENFORCEMENT FORFEITU	.00	5,402.00	5,402.00	.00	.00
01 -252-200 - REVENUES COLL. IN ADV.	-3,091,169.61	219,055.87	355,919.26	-136,863.39	-3,228,033.00
01 -252-300 - OTHER DEF'D. REV-SBA LEASE	-1,839,168.12	57,563.94	.00	57,563.94	-1,781,604.18
01 -279-000 - UNRESERVED FUND BALANCE	-1,552,233.79	.00	.00	.00	-1,552,233.79
01 -301-100 - REAL ESTATE-CURRENT	.00	.00	7,256,659.61	-7,256,659.61	-7,256,659.61
01 -301-200 - REAL ESTATE DELINQUENT	.00	.00	50,521.92	-50,521.92	-50,521.92
01 -301-600 - R.E. TAXES-INTERIM-CURR.	.00	.00	27,931.68	-27,931.68	-27,931.68
01 -301-601 - RE TAXES - INT DELINQ.	.00	.00	4,731.68	-4,731.68	-4,731.68
01 -301-602 - LOCAL SERVICE TAX	.00	8,524.63	271,828.15	-263,303.52	-263,303.52
01 -310-010 - PER CAPITA-CURRENT	.00	.00	195,214.80	-195,214.80	-195,214.80
01 -310-015 - PER CAPITA - RENTERS	.00	11.00	2,692.00	-2,681.00	-2,681.00
01 -310-030 - PER CAPITA-DELINQUENT	.00	.00	308.00	-308.00	-308.00
01 -310-100 - REAL ESTATE TRANSFER TAX	.00	.00	1,393,571.15	-1,393,571.15	-1,393,571.15
01 -321-300 - LIC. & PERMITS-POLICE DEP	.00	50.00	7,200.00	-7,150.00	-7,150.00
01 -321-301 - ALARMS - REGISTRATIONS	.00	60.00	540.00	-480.00	-480.00
01 -321-302 - ALARMS- VIOLATIONS	.00	.00	1,675.00	-1,675.00	-1,675.00
01 -321-710 - AMUSEMENT & G/S PERMIT	.00	.00	10.00	-10.00	-10.00
01 -321-800 - CABLE TV FRANCHISE FEE	.00	.00	360,034.24	-360,034.24	-360,034.24
01 -321-901 - SIGN PERMITS	.00	.00	400.00	-400.00	-400.00
01 -321-902 - PLUMBER LICENSES	.00	.00	975.00	-975.00	-975.00
01 -322-820 - ROAD ENCROACH. PERMIT	.00	.00	14,985.00	-14,985.00	-14,985.00
01 -331-100 - POLICE FINES	.00	2,681.73	36,709.65	-34,027.92	-34,027.92
01 -331-101 - POLICE CODE ENFORCEMENT	.00	25.00	625.00	-600.00	-600.00
01 -341-000 - INTEREST EARNINGS	.00	202.75	11,494.43	-11,291.68	-11,291.68
01 -341-007 - INTEREST EARNINGS - SBA TOWER	.00	.00	4,714.12	-4,714.12	-4,714.12
01 -341-008 -					

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
INT EARNINGS - SEWER SALE PROC	.00	.00	6,967.65	-6,967.65	-6,967.65
01 -342-201 -					
RENT-FARRINGER HOUSE	.00	.00	13,717.50	-13,717.50	-13,717.50
01 -342-204 -					
COMMUNICATIONS TOWERS	.00	14,202.84	267,193.27	-252,990.43	-252,990.43
01 -354-030 -					
SNOW REMOVAL CONTRACT	.00	.00	8,278.60	-8,278.60	-8,278.60
01 -354-033 -					
RECYCLING	.00	.00	106,800.38	-106,800.38	-106,800.38
01 -354-035 -					
EMERGENCY MNGMT AGENCY	.00	.00	40,174.64	-40,174.64	-40,174.64
01 -355-120 -					
FOR. CAS. INS.-PENSION	.00	.00	527,701.08	-527,701.08	-527,701.08
01 -355-122 -					
PA LIQ CONTRL BOARD LIC FEE	.00	.00	300.00	-300.00	-300.00
01 -361-100 -					
SPECIAL POLICE SERVICES	.00	350.00	3,793.00	-3,443.00	-3,443.00
01 -361-110 -					
POLICE O/T REIMBURSEMENT	.00	599.08	40,147.12	-39,548.04	-39,548.04
01 -361-320 -					
PLOT PLAN REVIEW FEE	.00	500.00	29,480.00	-28,980.00	-28,980.00
01 -361-330 -					
BUILDING PERMITS	.00	10,625.00	360,985.45	-350,360.45	-350,360.45
01 -361-331 -					
ELECTRICAL PERMITS	.00	10,095.00	147,152.00	-137,057.00	-137,057.00
01 -361-332 -					
PLUMBING PERMITS	.00	4,845.00	82,115.00	-77,270.00	-77,270.00
01 -361-333 -					
MECHANICAL PERMITS	.00	3,950.10	66,208.10	-62,258.00	-62,258.00
01 -361-334 -					
GRADING PERMITS	.00	.00	1,615.00	-1,615.00	-1,615.00
01 -361-335 -					
SHORT TERM LODGING PERMITS	.00	.00	100.00	-100.00	-100.00
01 -361-336 -					
ZONING PERMITS	.00	600.00	49,546.50	-48,946.50	-48,946.50
01 -361-337 -					
VACANT PROPERTY REGISTRATION	.00	.00	2,100.00	-2,100.00	-2,100.00
01 -361-340 -					
ZONING BOARD FEES	.00	1,884.34	35,466.83	-33,582.49	-33,582.49
01 -361-350 -					
PLAN REVIEW FILING FEES	.00	.00	16,900.00	-16,900.00	-16,900.00
01 -361-351 -					
ADMINISTRATIVE FEES	.00	3,519.92	17,529.19	-14,009.27	-14,009.27
01 -361-357 -					
SCHOOL DIST-CROSSING GRDS	.00	.00	51,389.87	-51,389.87	-51,389.87
01 -380-000 -					
MISCELLANEOUS REVENUE	.00	34,750.72	35,352.39	-601.67	-601.67
01 -380-004 -					
MISC REVENUE - INS REIMBURSE	.00	.00	79,621.88	-79,621.88	-79,621.88
01 -380-005 -					
AUTO INS. REIMBURSEMENT	.00	.00	961.99	-961.99	-961.99
01 -380-006 -					
CELL PHONE BUY BACK PROGRAM	.00	1,760.00	3,795.00	-2,035.00	-2,035.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
01 -380-007 - EMPLOYEE MEDICAL CONTRIBUTIONS	.00	.00	5,495.00	-5,495.00	-5,495.00
01 -383-200 - LEAF ASSESSMENT-CURRENT	.00	.00	637,917.00	-637,917.00	-637,917.00
01 -383-201 - LEAF ASSESSMENT-DELINQ.	.00	.00	693.00	-693.00	-693.00
01 -395-001 - PRIOR YR CASUAL INS DIVID	.00	33,396.00	61,835.50	-28,439.50	-28,439.50
01 -395-002 - PRIOR YR WORK COMP DIVIDE	.00	.00	83,192.25	-83,192.25	-83,192.25
01 -400-100 - PERSONAL SERVICES	.00	196,538.12	.00	196,538.12	196,538.12
01 -400-101 - SUPERVISORS' SALARIES	.00	16,406.55	.00	16,406.55	16,406.55
01 -400-210 - OFFICE/ADMINISTRATION	.00	2,203.94	.00	2,203.94	2,203.94
01 -400-260 - MINOR EQUIPMENT	.00	169.99	.00	169.99	169.99
01 -400-300 - CONTRACTED SERVICES	.00	6,479.73	.00	6,479.73	6,479.73
01 -400-309 - TRAFFIC ENGINEERING	.00	29,127.00	.00	29,127.00	29,127.00
01 -400-310 - STORM WATER ENGINEERING	.00	34,412.86	.00	34,412.86	34,412.86
01 -400-311 - AUDIT FEES	.00	44,000.00	.00	44,000.00	44,000.00
01 -400-313 - ENGINEERING FEES	.00	100,913.50	.00	100,913.50	100,913.50
01 -400-314 - LEGAL FEES	.00	148,520.20	5,250.58	143,269.62	143,269.62
01 -400-315 - OUTSIDE LEGAL FEES	.00	120,637.65	82.50	120,555.15	120,555.15
01 -400-316 - PAYROLL SERVICE FEES	.00	6,145.98	.00	6,145.98	6,145.98
01 -400-317 - EDUCATION & TRAINING	.00	.00	235.00	-235.00	-235.00
01 -400-318 - ACTUARIAL SERVICES	.00	4,650.00	.00	4,650.00	4,650.00
01 -400-321 - TELEPHONE	.00	6,881.90	.00	6,881.90	6,881.90
01 -400-325 - POSTAGE	.00	7,721.42	2.80	7,718.62	7,718.62
01 -400-337 - AUTO ALLOWANCE	.00	3,600.00	.00	3,600.00	3,600.00
01 -400-340 - ADVERTISING & PRINTING	.00	13,237.65	.00	13,237.65	13,237.65
01 -400-353 - BONDING FEES	.00	6,563.50	.00	6,563.50	6,563.50
01 -400-420 - DUES & SUBSCRIPTIONS	.00	8,145.38	.00	8,145.38	8,145.38
01 -400-480 - MISCELLANEOUS	.00	9,058.61	7,467.98	1,590.63	1,590.63
01 -401-153 -					

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Township of Lower Makefield  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
DEFERRED COMP. MATCH	.00	45,321.54	.00	45,321.54	45,321.54
01 -401-156 -					
HOSPITALIZATION	.00	1,280,980.62	86,182.38	1,194,798.24	1,194,798.24
01 -401-158 -					
DISABILITY & LIFE INSURAN	.00	54,250.73	295.20	53,955.53	53,955.53
01 -401-161 -					
FICA EMPLOYER'S SHARE	.00	400,846.23	11,531.89	389,314.34	389,314.34
01 -401-352 -					
CASUALTY INSURANCE	.00	142,374.00	.00	142,374.00	142,374.00
01 -401-354 -					
WORKERS' COMP. INSURANCE	.00	135,660.75	.00	135,660.75	135,660.75
01 -401-360 -					
Utilities	.00	3,124.61	.00	3,124.61	3,124.61
01 -401-430 -					
REAL ESTATE TAXES	.00	27,924.75	13,794.23	14,130.52	14,130.52
01 -401-461 -					
FARMLAND PRESERVATION	.00	101.60	.00	101.60	101.60
01 -401-462 -					
ENVIRONMENTAL COUNCIL	.00	1,401.89	.00	1,401.89	1,401.89
01 -401-464 -					
HISTORICAL COMMISSION	.00	101.60	.00	101.60	101.60
01 -401-465 -					
SOLID WASTE	.00	4,343.09	.00	4,343.09	4,343.09
01 -401-475 -					
CITIZENS TRAFFIC COMM - MISC	.00	214.11	.00	214.11	214.11
01 -401-491 -					
REAL ESTATE TAX REFUND	.00	3,035.18	.00	3,035.18	3,035.18
01 -401-760 -					
RENTAL-FARRINGER HOUSE	.00	3,393.30	.00	3,393.30	3,393.30
01 -401-764 -					
DALGEWICZ MANOR HOUSE	.00	1,164.00	.00	1,164.00	1,164.00
01 -402-100 -					
PERSONAL SERVICES	.00	202,945.65	.00	202,945.65	202,945.65
01 -402-200 -					
PARTS & SUPPLIES	.00	1,266.72	.00	1,266.72	1,266.72
01 -402-260 -					
MINOR EQUIPMENT	.00	1,441.00	.00	1,441.00	1,441.00
01 -402-300 -					
CONTRACTED SERVICES	.00	1,860.69	.00	1,860.69	1,860.69
01 -403-100 -					
PERSONAL SERVICES	.00	2,756.30	.00	2,756.30	2,756.30
01 -403-200 -					
PARTS & SUPPLIES	.00	3,433.10	.00	3,433.10	3,433.10
01 -403-353 -					
BONDING FEES	.00	936.50	.00	936.50	936.50
01 -407-260 -					
MINOR EQUIPMENT	.00	100.00	.00	100.00	100.00
01 -407-300 -					
CONTRACTED SERVICES	.00	213,898.54	60.80	213,837.74	213,837.74
01 -409-100 -					
PERSONAL SERVICES	.00	46,782.89	.00	46,782.89	46,782.89
01 -409-103 -					
OVERTIME	.00	17,345.96	.00	17,345.96	17,345.96

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
01 -409-300 - CONTRACTED SERVICES	.00	47,848.39	.00	47,848.39	47,848.39
01 -409-360 - UTILITIES	.00	30,206.16	.00	30,206.16	30,206.16
01 -409-374 - REPAIRS & MAINTENANCE	.00	12,933.76	96.19	12,837.57	12,837.57
01 -410-100 - PERSONAL SERVICES	.00	2,896,483.47	.00	2,896,483.47	2,896,483.47
01 -410-102 - CROSSING GUARDS	.00	79,438.32	.00	79,438.32	79,438.32
01 -410-103 - OVERTIME	.00	189,425.58	1,312.50	188,113.08	188,113.08
01 -410-104 - OFFICE SALARIES AND O/T	.00	136,771.52	.00	136,771.52	136,771.52
01 -410-105 - COURT O/T AND STANDBY	.00	60,232.36	.00	60,232.36	60,232.36
01 -410-151 - LONGEVITY	.00	101,312.00	.00	101,312.00	101,312.00
01 -410-152 - OTHER BENEFITS	.00	3,022.91	.00	3,022.91	3,022.91
01 -410-153 - DEFERRED COMP. MATCH	.00	62,350.00	.00	62,350.00	62,350.00
01 -410-154 - RETIREMENT BENEFITS	.00	93,859.07	.00	93,859.07	93,859.07
01 -410-205 - UNIFORMS	.00	57,895.19	.00	57,895.19	57,895.19
01 -410-210 - OFFICE/ADMINISTRATION	.00	7,588.05	12.00	7,576.05	7,576.05
01 -410-232 - DIESEL & GASOLINE FUEL	.00	70,249.27	40,542.86	29,706.41	29,706.41
01 -410-242 - CRIME PREVENTION PROG.	.00	1,500.00	.00	1,500.00	1,500.00
01 -410-251 - VEHICLE PARTS & SUPPLIES	.00	30,076.52	19,632.01	10,444.51	10,444.51
01 -410-260 - MINOR EQUIPMENT	.00	31,311.95	24,548.50	6,763.45	6,763.45
01 -410-300 - CONTRACTED SERVICES	.00	101,072.01	206.51	100,865.50	100,865.50
01 -410-317 - EDUCATION & TRAINING	.00	4,109.15	.00	4,109.15	4,109.15
01 -410-319 - ANIMAL CONTROL	.00	19,488.75	.00	19,488.75	19,488.75
01 -410-321 - TELEPHONE	.00	32,712.65	2,323.95	30,388.70	30,388.70
01 -410-327 - RADIO MAINTENANCE	.00	2,298.40	.00	2,298.40	2,298.40
01 -410-361 - ELECTRIC	.00	4,028.09	.00	4,028.09	4,028.09
01 -410-375 - TRAFFIC SIGNAL REPAIRS	.00	36,089.71	13,197.18	22,892.53	22,892.53
01 -410-376 - PISTOL RANGE MAINT.	.00	86.72	.00	86.72	86.72
01 -410-420 -					

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Township of Lower Makefield  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
DUES & SUBSCRIPTIONS	.00	2,025.25	.00	2,025.25	2,025.25
01 -410-480 -					
MISCELLANEOUS	.00	18,567.01	44.10	18,522.91	18,522.91
01 -414-100 -					
PERSONAL SERVICES	.00	225,928.05	.00	225,928.05	225,928.05
01 -414-210 -					
OFFICE/ADMINISTRATION	.00	6,433.61	.00	6,433.61	6,433.61
01 -414-260 -					
MINOR EQUIPMENT	.00	668.06	.00	668.06	668.06
01 -414-300 -					
CONTRACTED SERVICES	.00	16,942.24	.00	16,942.24	16,942.24
01 -414-309 -					
INSPECTION FEES	.00	216,787.25	.00	216,787.25	216,787.25
01 -414-311 -					
ZONING HEARING BOARD	.00	58,023.74	.00	58,023.74	58,023.74
01 -426-103 -					
OVERTIME	.00	5,422.41	.00	5,422.41	5,422.41
01 -426-300 -					
CONTRACTED SERVICES	.00	13,060.00	.00	13,060.00	13,060.00
01 -427-100 -					
PERSONAL SERVICES	.00	16,746.12	.00	16,746.12	16,746.12
01 -427-103 -					
OVERTIME	.00	418.92	.00	418.92	418.92
01 -427-200 -					
PARTS & SUPPLIES	.00	3,182.99	.00	3,182.99	3,182.99
01 -427-300 -					
CONTRACTED SERVICES	.00	200.00	.00	200.00	200.00
01 -428-101 -					
PERSONAL SERVICES - PART TIME	.00	59,319.19	.00	59,319.19	59,319.19
01 -428-200 -					
PARTS & SUPPLIES	.00	5,140.49	.00	5,140.49	5,140.49
01 -428-260 -					
MINOR EQUIPMENT	.00	8,070.00	.00	8,070.00	8,070.00
01 -428-300 -					
CONTRACTED SERVICES	.00	230.00	.00	230.00	230.00
01 -430-100 -					
PERSONAL SERVICES	.00	635,663.63	150,743.71	484,919.92	484,919.92
01 -430-103 -					
OVERTIME	.00	85,825.69	.00	85,825.69	85,825.69
01 -430-150 -					
BENEFITS	.00	5,447.59	513.77	4,933.82	4,933.82
01 -430-200 -					
PARTS & SUPPLIES	.00	5,669.52	29.98	5,639.54	5,639.54
01 -430-210 -					
ADMINISTRATION	.00	6,375.94	.00	6,375.94	6,375.94
01 -430-232 -					
DIESEL & GASOLINE FUEL	.00	51,414.51	31,777.93	19,636.58	19,636.58
01 -430-245 -					
MATERIALS	.00	36,096.87	453.29	35,643.58	35,643.58
01 -430-246 -					
ROAD SIGNS	.00	10,508.91	2,126.97	8,381.94	8,381.94
01 -430-251 -					
VEHICLE-PARTS & SUPPLIES	.00	35,716.77	4,728.33	30,988.44	30,988.44



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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
01 -430-252 - TIRES	.00	6,230.87	.00	6,230.87	6,230.87
01 -430-260 - MINOR EQUIPMENT	.00	11,706.03	.00	11,706.03	11,706.03
01 -430-300 - CONTRACTED SERVICES	.00	101,540.24	2,439.27	99,100.97	99,100.97
01 -430-306 - VEHICLE-OUTSIDE REPAIRS	.00	14,098.01	.00	14,098.01	14,098.01
01 -430-317 - TRAINING	.00	1,530.00	.00	1,530.00	1,530.00
01 -432-300 - CONTRACTED SERVICES	.00	138,387.50	1,900.00	136,487.50	136,487.50
01 -432-480 - MISCELLANEOUS	.00	4,648.35	.00	4,648.35	4,648.35
01 -492-040 - TR TO 9-11 MEMORIAL FUND	.00	30,000.00	.00	30,000.00	30,000.00
01 -492-060 - TR. TO POLICE PENSION	.00	350,536.92	.00	350,536.92	350,536.92
01 -492-062 - TR. TO DEF CNTRB PENSION PLAN	.00	66,815.03	4,850.89	61,964.14	61,964.14
01 -492-065 - TR. TO NONUNIF. PENSION	.00	298,419.00	.00	298,419.00	298,419.00
TOTALS FOR FUND 01 GENERAL FUND	.00	59,279,278.77	59,279,278.77	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
02 STREET LIGHT					
02 -100-000 -					
STREET LIGHT CHECKING	102,663.24	70,610.79	28,948.80	41,661.99	144,325.23
02 -140-001 -					
TAXES/ASSESS. RECEIVABLE	1,078.00	16,462.70	17,540.70	-1,078.00	.00
02 -200-100 -					
ACCOUNTS PAYABLE	-2,593.59	28,919.75	29,373.25	-453.50	-3,047.09
02 -279-000 -					
UNRESERVD FUND BALANCE	-101,147.65	.00	.00	.00	-101,147.65
02 -341-000 -					
INTEREST EARNINGS	.00	29.05	436.99	-407.94	-407.94
02 -383-300 -					
ST. LIGHT ASSESS-CURRENT	.00	.00	68,318.10	-68,318.10	-68,318.10
02 -383-301 -					
ST. LIGHT ASSESS-DELINQ.	.00	.00	777.70	-777.70	-777.70
02 -434-361 -					
ELECTRIC	.00	24,195.03	.00	24,195.03	24,195.03
02 -434-374 -					
REPAIRS & MAINTENANCE	.00	5,178.22	.00	5,178.22	5,178.22
TOTALS FOR FUND 02	.00	145,395.54	145,395.54	.00	.00
STREET LIGHT					

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
03 FIRE PROTECTION					
03 -100-000 -					
FIRE PROTECTION CHECKING	46,349.75	765,728.48	449,469.42	316,259.06	362,608.81
03 -140-001 -					
TAXES/ASSESS. RECEIVABLE	6,200.26	109,070.26	115,270.52	-6,200.26	.00
03 -145-000 -					
ACCOUNTS RECEIVABLE	.00	70.00	70.00	.00	.00
03 -155-000 -					
FIRE PROTEC PREPAID EXPENSES	40,251.00	.00	40,251.00	-40,251.00	.00
03 -200-100 -					
ACCOUNTS PAYABLE	.00	368,185.50	368,185.50	.00	.00
03 -201-000 -					
ACCRUED WAGES PAYABLE	-1,353.26	.00	.00	.00	-1,353.26
03 -252-200 -					
REVENUES COLL. IN ADVANCE	-5,078.96	5,078.96	.00	5,078.96	.00
03 -279-000 -					
UNRESERVED FUND BALANCE	-86,368.79	.00	.00	.00	-86,368.79
03 -301-100 -					
REAL ESTATE-CURRENT	.00	.00	470,532.71	-470,532.71	-470,532.71
03 -301-200 -					
REAL ESTATE DELINQUENT	.00	624.59	3,914.30	-3,289.71	-3,289.71
03 -301-600 -					
R.E. TAXES-INTERIM-CURR.	.00	.00	1,817.04	-1,817.04	-1,817.04
03 -301-601 -					
RE TAXES - INT DELINQ	.00	.00	307.81	-307.81	-307.81
03 -341-000 -					
INTEREST EARNINGS	.00	15.90	561.12	-545.22	-545.22
03 -355-130 -					
FOR. FIRE. INS. PREM. TAX	.00	.00	255,640.79	-255,640.79	-255,640.79
03 -362-201 -					
SPECIAL FIRE PROTECTION FEES	.00	.00	31,920.00	-31,920.00	-31,920.00
03 -395-002 -					
REFUND OF PRIOR YEAR EXPENDITU	.00	538.00	1,319.00	-781.00	-781.00
03 -411-100 -					
PERSONAL SERVICES	.00	29,802.10	.00	29,802.10	29,802.10
03 -411-161 -					
FICA EMPLOYERS SHARE	.00	2,409.92	.00	2,409.92	2,409.92
03 -411-210 -					
OFFICE/ADMINISTRATION	.00	240.00	.00	240.00	240.00
03 -411-354 -					
WORKERS' COMP. INSURANCE	.00	42,439.50	.00	42,439.50	42,439.50
03 -411-530 -					
CONT.-YARDLEY-MAKEFIELD	.00	360,000.00	.00	360,000.00	360,000.00
03 -411-536 -					
CONTRIBUTION-MORRISVILLE FIRE	.00	6,000.00	.00	6,000.00	6,000.00
03 -492-020 -					
TR. TO DEBT SERVICE FUND	.00	49,056.00	.00	49,056.00	49,056.00
TOTALS FOR FUND 03					
FIRE PROTECTION	.00	1,739,259.21	1,739,259.21	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
04 HYDRANT					
04 -100-000 -					
HYDRANT FUND CHECKING	40,996.60	167,803.11	131,414.44	36,388.67	77,385.27
04 -140-001 -					
TAXES/ASSESS. RECEIVABLE	2,301.64	38,172.92	40,474.56	-2,301.64	.00
04 -200-100 -					
ACCOUNTS PAYABLE	-23,172.65	129,721.93	118,868.04	10,853.89	-12,318.76
04 -252-200 -					
REVENUES COLL. IN ADVANCE	-1,889.84	1,889.84	.00	1,889.84	.00
04 -279-000 -					
UNRESERVED FUND BALANCE	-18,235.75	.00	.00	.00	-18,235.75
04 -301-100 -					
REAL ESTATE-CURRENT	.00	.00	163,447.16	-163,447.16	-163,447.16
04 -301-200 -					
REAL ESTATE DELINQUENT	.00	.00	1,223.66	-1,223.66	-1,223.66
04 -301-600 -					
R.E. TAXES-INTERIM-CURR.	.00	.00	676.11	-676.11	-676.11
04 -301-601 -					
RE TAXES - INT DELINQ	.00	1,686.40	1,800.92	-114.52	-114.52
04 -341-000 -					
INTEREST EARNINGS	.00	6.11	243.46	-237.35	-237.35
04 -449-366 -					
PA AMERICAN WATER FEES	.00	110,018.04	.00	110,018.04	110,018.04
04 -449-367 -					
MORRISVILLE WATER FEES	.00	8,850.00	.00	8,850.00	8,850.00
TOTALS FOR FUND 04					
HYDRANT	.00	458,148.35	458,148.35	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
05 PARKS & RECREATION					
05 -100-000 -					
PARK & REC FUND CHECKING	133,144.76	1,533,034.44	888,258.93	644,775.51	777,920.27
05 -100-008 -					
.RENTAL ESCROW	1,400.00	.00	.00	.00	1,400.00
05 -110-006 -					
PETTY CASH	700.00	.00	.00	.00	700.00
05 -140-001 -					
TAXES/ASSESS. RECEIVABLE	16,607.85	294,475.73	311,083.58	-16,607.85	.00
05 -145-000 -					
ACCOUNTS RECEIVABLE	56,035.45	145,943.85	152,618.33	-6,674.48	49,360.97
05 -200-100 -					
ACCOUNTS PAYABLE	-25,704.80	473,198.85	544,815.90	-71,617.05	-97,321.85
05 -201-000 -					
ACCRUED WAGES PAYABLE	-12,635.49	.00	.00	.00	-12,635.49
05 -250-000 -					
SECURITY DEPOSIT	-1,400.00	.00	.00	.00	-1,400.00
05 -252-000 -					
REVENUES COLLECTED IN ADVANCE	.00	.00	43.00	-43.00	-43.00
05 -252-200 -					
REVENUES COLL. IN ADVANCE	-13,583.48	13,583.48	.00	13,583.48	.00
05 -279-000 -					
UNRESERVED FUND BALANCE	-154,564.29	.00	.00	.00	-154,564.29
05 -301-100 -					
REAL ESTATE-CURRENT	.00	.00	1,270,438.24	-1,270,438.24	-1,270,438.24
05 -301-200 -					
REAL ESTATE DELINQUENT	.00	.00	8,814.54	-8,814.54	-8,814.54
05 -301-600 -					
R.E. TAXES-INTERIM-CURR.	.00	.00	4,859.54	-4,859.54	-4,859.54
05 -301-601 -					
RE TAXES - INT DELINQ	.00	.00	823.22	-823.22	-823.22
05 -341-000 -					
INTEREST EARNINGS	.00	41.02	2,129.71	-2,088.69	-2,088.69
05 -342-216 -					
RENT - MANOR HOUSE	.00	1,475.00	14,750.00	-13,275.00	-13,275.00
05 -342-300 -					
RENT - COMMUNITY CENTER	.00	.00	687.50	-687.50	-687.50
05 -342-450 -					
EQUIPMENT RENTAL	.00	21,688.00	44,781.50	-23,093.50	-23,093.50
05 -367-100 -					
PROGRAM FEES	.00	38,569.00	90,459.00	-51,890.00	-51,890.00
05 -367-102 -					
PROGRAM FEES - CLUB ACTIVITIES	.00	.00	5,388.44	-5,388.44	-5,388.44
05 -367-105 -					
PROGRAM FEES-DOG PARK	.00	286.25	9,899.25	-9,613.00	-9,613.00
05 -367-110 -					
PROGRAM FEES-COMMUNITY CENTER	.00	534.00	30,651.00	-30,117.00	-30,117.00
05 -367-201 -					
SUMMER CAMP REVENUE	.00	4,288.00	50,246.75	-45,958.75	-45,958.75
05 -380-000 -					
MISCELLANEOUS REVENUES	.00	1,592.00	2,464.16	-872.16	-872.16
05 -380-001 -					
COMMUNITY PRIDE DAY	.00	.00	8,226.00	-8,226.00	-8,226.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
05 -380-002 - MEMORIAL BENCH REVENUE	.00	.00	4,468.00	-4,468.00	-4,468.00
05 -380-003 - OVERTIME REIMBURSEMENT	.00	.00	3,954.25	-3,954.25	-3,954.25
05 -395-001 - PRIOR YR CASUAL INS DIVID	.00	2,783.00	3,395.00	-612.00	-612.00
05 -395-002 - PRIOR YR WORK COMP DIVIDE	.00	.00	4,036.25	-4,036.25	-4,036.25
05 -395-021 - CASUALTY INSURANCE REBATE	.00	450.00	497.50	-47.50	-47.50
05 -395-022 - WORKMENS COMP REBATE	.00	.00	652.50	-652.50	-652.50
05 -451-100 - PERSONAL SERVICES	.00	217,408.41	.00	217,408.41	217,408.41
05 -451-102 - SUMMER CAMP STAFF	.00	19,381.71	.00	19,381.71	19,381.71
05 -451-103 - OVERTIME	.00	19,523.73	.00	19,523.73	19,523.73
05 -451-105 - REIMBURSABLE OVERTIME	.00	4,104.28	.00	4,104.28	4,104.28
05 -451-150 - BENEFITS	.00	4,256.20	.00	4,256.20	4,256.20
05 -451-153 - DEFERRED COMP. MATCH	.00	8,522.20	.00	8,522.20	8,522.20
05 -451-156 - HOSPITALIZATION	.00	83,467.57	137.17	83,330.40	83,330.40
05 -451-161 - FICA EMPLOYER'S SHARE	.00	26,344.31	.00	26,344.31	26,344.31
05 -451-191 - UNIFORM/ALLOWANCE	.00	721.08	.00	721.08	721.08
05 -451-200 - PARTS & SUPPLIES	.00	18,357.25	252.11	18,105.14	18,105.14
05 -451-210 - OFFICE/ADMINISTRATION	.00	12,622.54	180.36	12,442.18	12,442.18
05 -451-232 - DIESEL & GASOLINE FUEL	.00	17,247.57	.00	17,247.57	17,247.57
05 -451-247 - PROGRAMS & EVENTS	.00	71,929.44	.00	71,929.44	71,929.44
05 -451-249 - SUMMER CAMP EXPENSES	.00	11,333.67	.00	11,333.67	11,333.67
05 -451-251 - VEHICLE PARTS & MAINTENANCE	.00	169.48	71.15	98.33	98.33
05 -451-300 - CONTRACTED SERVICES	.00	30,371.49	.00	30,371.49	30,371.49
05 -451-306 - PROGRAM INSTRUCTORS	.00	18,205.00	.00	18,205.00	18,205.00
05 -451-313 - ENGINEERING FEES	.00	60,847.29	.00	60,847.29	60,847.29
05 -451-314 - LEGAL FEES	.00	2,579.20	.00	2,579.20	2,579.20
05 -451-317 - EDUCATION/TRAINING	.00	1,981.29	.00	1,981.29	1,981.29
05 -451-352 -					

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
CASUALTY INSURANCE	.00	3,066.00	.00	3,066.00	3,066.00
05 -451-354 -					
WORKERS' COMP. INSURANCE	.00	11,306.25	.00	11,306.25	11,306.25
05 -451-360 -					
UTILITIES	.00	16,206.01	.00	16,206.01	16,206.01
05 -451-371 -					
TRAIL MAINTENANCE	.00	31,183.40	.00	31,183.40	31,183.40
05 -451-374 -					
REPAIRS & MAINTENANCE	.00	8,676.85	.00	8,676.85	8,676.85
05 -451-384 -					
LEASE EXPENSE	.00	19,586.91	.00	19,586.91	19,586.91
05 -452-200 -					
PARTS & SUPPLIES	.00	2,209.35	345.00	1,864.35	1,864.35
05 -452-300 -					
CONTRACTED SERVICES	.00	1,338.96	125.00	1,213.96	1,213.96
05 -452-360 -					
UTILITIES	.00	2,507.08	.00	2,507.08	2,507.08
05 -454-200 -					
PARTS & SUPPLIES	.00	2,325.57	.00	2,325.57	2,325.57
05 -454-300 -					
CONTRACTED SERVICES	.00	28,544.68	.00	28,544.68	28,544.68
05 -454-360 -					
UTILITIES	.00	43,239.43	.00	43,239.43	43,239.43
05 -454-374 -					
REPAIRS & MAINTENANCE	.00	5,555.16	.00	5,555.16	5,555.16
05 -455-200 -					
PARTS AND SUPPLIES	.00	2,525.58	.00	2,525.58	2,525.58
05 -455-300 -					
CONTRACTED SERVICES	.00	10,488.66	.00	10,488.66	10,488.66
05 -455-360 -					
UTILITIES	.00	2,842.57	.00	2,842.57	2,842.57
05 -456-200 -					
PARTS AND SUPPLIES	.00	1,946.57	.00	1,946.57	1,946.57
05 -456-300 -					
CONTRACTED SERVICES	.00	2,969.67	.00	2,969.67	2,969.67
05 -456-360 -					
UTILITIES	.00	3,133.02	.00	3,133.02	3,133.02
05 -459-200 -					
PARTS AND SUPPLIES	.00	1,819.66	.00	1,819.66	1,819.66
05 -459-210 -					
OFFICE/ADMINISTRATION	.00	1,701.62	1,463.81	237.81	237.81
05 -459-260 -					
MINOR EQUIPMENT	.00	104.99	.00	104.99	104.99
05 -459-300 -					
CONTRACTED SERVICES	.00	16,979.74	.00	16,979.74	16,979.74
05 -459-314 -					
LEGAL FEES	.00	93.00	93.00	.00	.00
05 -459-360 -					
UTILITIES	.00	17,040.53	.00	17,040.53	17,040.53
05 -459-374 -					
REPAIR AND MAINTENANCE	.00	210.00	.00	210.00	210.00
05 -469-100 -					
PERSONAL SERVICES	.00	1,796.76	.00	1,796.76	1,796.76

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
05 -469-161 - FICA EMPLOYER'S SHARE	.00	137.45	.00	137.45	137.45
05 -469-200 - PARTS AND SUPPLIES	.00	70.00	.00	70.00	70.00
05 -469-210 - OFFICE/ADMINISTRATION	.00	91.90	.00	91.90	91.90
05 -469-300 - CONTRACTED SERVICES	.00	10,917.73	.00	10,917.73	10,917.73
05 -469-321 - TELEPHONE	.00	495.16	.00	495.16	495.16
05 -469-352 - CASUALTY INSURANCE	.00	234.00	.00	234.00	234.00
05 -469-354 - WORKERS' COMP. INSURANCE	.00	1,823.25	.00	1,823.25	1,823.25
05 -469-360 - UTILITIES	.00	1,760.99	.00	1,760.99	1,760.99
05 -469-374 - REPAIRS AND MAINTENANCE	.00	124.86	.00	124.86	124.86
05 -492-065 - TR. TO NONUNIF PENSION	.00	44,740.00	.00	44,740.00	44,740.00
TOTALS FOR FUND 05 PARKS & RECREATION	.00	3,461,109.69	3,461,109.69	.00	.00



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Township of Lower Makefield  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
06 PARK & REC FEE IN LIEU					
06 -100-000 -					
P&R FIL FUND CHECKING	204,004.87	53,404.46	58.02	53,346.44	257,351.31
06 -279-000 -					
UNRESERVED FUND BALANCE	-204,004.87	.00	.00	.00	-204,004.87
06 -341-000 -					
INTEREST EARNINGS	.00	58.02	704.46	-646.44	-646.44
06 -387-060 -					
DEVELOPERS	.00	.00	52,700.00	-52,700.00	-52,700.00
TOTALS FOR FUND 06					
PARK & REC FEE IN LIEU	.00	53,462.48	53,462.48	.00	.00

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ACCOUNT SUMMARY TRIAL BALANCE FOR FY21/JAN TO SEP  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
07 RECREATION CAPITAL RESERVE					
07 -100-000 -					
REC CAPITAL RESERVE CHECKING	127,493.33	439.39	184,773.19	-184,333.80	-56,840.47
07 -200-100 -					
ACCOUNTS PAYABLE	.00	183,736.92	210,750.81	-27,013.89	-27,013.89
07 -279-000 -					
UNRESERVED FUND BALANCE	-127,493.33	.00	.00	.00	-127,493.33
07 -341-000 -					
INTEREST EARNINGS	.00	36.27	439.39	-403.12	-403.12
07 -480-600 -					
CAPITAL PROJECTS	.00	211,750.81	.00	211,750.81	211,750.81
TOTALS FOR FUND 07					
RECREATION CAPITAL RESERVE	.00	395,963.39	395,963.39	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
08 SEWER					
08 -100-000 -					
SEWER FUND CHECKING	3,623,429.13	8,856,380.28	4,855,621.06	4,000,759.22	7,624,188.35
08 -120-000 -					
INVEST. SEWER AUTHORITY	16,255,150.63	.00	.00	.00	16,255,150.63
08 -145-000 -					
ACCTS RECEIVABLE-SEWER DEPT	700.00	.00	700.00	-700.00	.00
08 -145-003 -					
A/R-BCWSA	3,282,756.47	8,359,134.11	8,410,129.41	-50,995.30	3,231,761.17
08 -146-000 -					
ALLOW. FOR DOUBTFUL A/CS	-16,592.45	.00	.00	.00	-16,592.45
08 -157-003 -					
DEFERRED LOSS ON BONDS	56,153.85	.00	.00	.00	56,153.85
08 -161-001 -					
LAND	39,447.20	.00	.00	.00	39,447.20
08 -163-000 -					
BUILDINGS & IMPROVEMENTS	252,988.87	.00	.00	.00	252,988.87
08 -164-000 -					
EQUIPMENT & VEHICLES	1,395,141.49	.00	.00	.00	1,395,141.49
08 -165-000 -					
CONSTRUCTION IN PROG.	130,942.00	.00	.00	.00	130,942.00
08 -166-000 -					
ACCUM. DEPRECIATION	-1,324,856.69	.00	.00	.00	-1,324,856.69
08 -182-160 -					
DEFERRED PENSION PMT OUTFLOW	8,466.00	.00	.00	.00	8,466.00
08 -200-100 -					
ACCOUNTS PAYABLE	-330,895.08	3,476,520.86	3,498,808.36	-22,287.50	-353,182.58
08 -200-202 -					
A/P-TOLL BROS.-YARDLEY	-5,836.76	.00	.00	.00	-5,836.76
08 -200-203 -					
A/P-TWP. OF FALLS AUTH.	-1,075.00	.00	.00	.00	-1,075.00
08 -200-204 -					
A/P-B.C.W.S.A. (IMPROV.)	-1,233,500.00	.00	134,750.00	-134,750.00	-1,368,250.00
08 -201-000 -					
ACCRUED WAGES PAYABLE	-6,591.19	.00	.00	.00	-6,591.19
08 -201-001 -					
ACCRUED VACATION	-12,059.00	4,585.00	.00	4,585.00	-7,474.00
08 -250-160 -					
DEFERRED INFLOWS	-95,755.00	.00	.00	.00	-95,755.00
08 -252-200 -					
BOND PREMIUM	-711,779.44	.00	.00	.00	-711,779.44
08 -252-364 -					
DEFERRED SEWER CONNECTION FEES	-86,416.00	.00	.00	.00	-86,416.00
08 -255-101 -					
GOB PAYABLE - SERIES OF 2016	-12,017,900.00	.00	.00	.00	-12,017,900.00
08 -278-160 -					
PENSION LIABILITY	-228,649.00	.00	.00	.00	-228,649.00
08 -279-000 -					
RETAINED EARNINGS	-1,545,431.02	.00	4,585.00	-4,585.00	-1,550,016.02
08 -283-000 -					
CONTRIBUTED CAPITAL	-7,427,839.01	.00	.00	.00	-7,427,839.01
08 -341-000 -					
INTEREST EARNINGS	.00	1,431.62	24,355.18	-22,923.56	-22,923.56

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
08 -361-313 - LATERAL INSPECTIONS	.00	700.00	41,000.00	-40,300.00	-40,300.00
08 -364-110 - SEWER CONNECTION FEES	.00	.00	201,016.45	-201,016.45	-201,016.45
08 -364-123 - CERTIFICATION FEES	.00	.00	3,550.00	-3,550.00	-3,550.00
08 -364-130 - SEWER USE CHARGES	.00	1,135.16	8,381,830.62	-8,380,695.46	-8,380,695.46
08 -395-001 - PRIOR YR CASUAL INS DIVID	.00	2,694.00	10,547.50	-7,853.50	-7,853.50
08 -395-002 - PRIOR YR WORK COMP DIVIDE	.00	.00	3,906.75	-3,906.75	-3,906.75
08 -429-100 - PERSONAL SERVICES	.00	139,796.77	.00	139,796.77	139,796.77
08 -429-103 - OVERTIME	.00	5,526.29	.00	5,526.29	5,526.29
08 -429-150 - BENEFITS	.00	6,229.14	.00	6,229.14	6,229.14
08 -429-153 - DEFERRED COMP. MATCH	.00	1,425.00	.00	1,425.00	1,425.00
08 -429-156 - HOSPITALIZATION	.00	90,069.24	143.28	89,925.96	89,925.96
08 -429-160 - FICA	.00	8,528.87	.00	8,528.87	8,528.87
08 -429-210 - OFFICE/ADMINISTRATION	.00	966.92	.00	966.92	966.92
08 -429-232 - DIESEL & GASOLINE FUEL	.00	4,289.00	.00	4,289.00	4,289.00
08 -429-251 - VEHICLE MAINTENANCE	.00	889.62	.00	889.62	889.62
08 -429-300 - CONTRACTED SERVICES	.00	199,677.07	4,335.00	195,342.07	195,342.07
08 -429-307 - WATER CONSUMPTION DATA	.00	6,279.05	.00	6,279.05	6,279.05
08 -429-313 - ENGINEERING FEES	.00	155,488.79	.00	155,488.79	155,488.79
08 -429-314 - LEGAL FEES	.00	124,148.31	2,561.75	121,586.56	121,586.56
08 -429-317 - EDUCATION/TRAINING	.00	1,200.00	.00	1,200.00	1,200.00
08 -429-318 - TRANSMISSION FEES	.00	2,635,807.33	.00	2,635,807.33	2,635,807.33
08 -429-321 - TELEPHONE	.00	1,311.91	.00	1,311.91	1,311.91
08 -429-352 - CASUALTY INSURANCE	.00	39,314.25	.00	39,314.25	39,314.25
08 -429-354 - WORKERS' COMP. INSURANCE	.00	10,941.75	.00	10,941.75	10,941.75
08 -429-361 - ELECTRIC	.00	61,155.61	.00	61,155.61	61,155.61
08 -429-364 - WATER & SEWER	.00	2,840.90	.00	2,840.90	2,840.90
08 -429-375 -					

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Township of Lower Makefield  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
R&M-METERS/GENERAL 08 -429-376 -	.00	1,917.50	.00	1,917.50	1,917.50
R&M-MANHOLES/MAINS 08 -429-377 -	.00	82,472.19	168.00	82,304.19	82,304.19
R&M-PUMP STATIONS 08 -429-378 -	.00	23,245.20	.00	23,245.20	23,245.20
R&M-JOINT USE Y.B. 08 -429-379 -	.00	97,601.03	.00	97,601.03	97,601.03
R&M-COMPUTERS 08 -429-392 -	.00	1,620.00	.00	1,620.00	1,620.00
SOFTWARE MAINTENANCE 08 -471-004 -	.00	360.00	360.00	.00	.00
DEBT PRINCIPAL - GOB 2016 08 -472-004 -	.00	740,300.00	.00	740,300.00	740,300.00
DEBT INTEREST - GOB 2016 08 -492-065 -	.00	372,685.59	.00	372,685.59	372,685.59
TR. TO NON UNIF PENSION	.00	59,700.00	.00	59,700.00	59,700.00
TOTALS FOR FUND 08 SEWER	.00	25,578,368.36	25,578,368.36	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
09 COMMUNITY POOL					
09 -100-000 -					
POOL FUND CHECKING	14,793.23	955,330.30	918,184.75	37,145.55	51,938.78
09 -145-002 -					
A/R-OTHER	.00	9,110.00	7,610.00	1,500.00	1,500.00
09 -162-000 -					
POOL FIXED ASSETS	4,126,354.10	.00	.00	.00	4,126,354.10
09 -162-050 -					
A/D-POOL FIXED ASSETS	-3,348,936.62	.00	.00	.00	-3,348,936.62
09 -200-100 -					
ACCOUNTS PAYABLE	-8,981.41	409,114.46	425,371.03	-16,256.57	-25,237.98
09 -201-000 -					
ACCRUED WAGES PAYABLE	-10,189.93	.00	.00	.00	-10,189.93
09 -201-001 -					
ACCRUED VACATION	-6,947.00	5,777.00	.00	5,777.00	-1,170.00
09 -273-000 -					
RESERVED FUND BALANCE	.00	.00	1,000.00	-1,000.00	-1,000.00
09 -279-000 -					
RETAINED EARNINGS	-760,229.37	.00	11,640.00	-11,640.00	-771,869.37
09 -291-000 -					
ENCUMBRANCE CONTROL	.00	1,000.00	.00	1,000.00	1,000.00
09 -296-000 -					
FUND BALANCE-RESER FOR ENCUM	-5,863.00	5,863.00	.00	5,863.00	.00
09 -341-000 -					
INTEREST EARNINGS	.00	78.84	805.35	-726.51	-726.51
09 -367-101 -					
INDIVIDUAL MEMBERSHIP FEE	.00	3,925.00	35,245.00	-31,320.00	-31,320.00
09 -367-102 -					
SENIORS MEMBERSHIP FEE	.00	64.00	3,424.00	-3,360.00	-3,360.00
09 -367-103 -					
FAMILY MEMBERSHIP FEES	.00	9,390.00	466,950.00	-457,560.00	-457,560.00
09 -367-104 -					
AUGUST MEMBERSHIP-FAMILY	.00	4,370.00	11,210.00	-6,840.00	-6,840.00
09 -367-105 -					
AUGUST MEMBERSHIP-INDIV.	.00	570.00	1,995.00	-1,425.00	-1,425.00
09 -367-106 -					
MEMBERSHIP-CAREGIVERS	.00	135.00	10,935.00	-10,800.00	-10,800.00
09 -367-107 -					
SENIOR INDIVIDUAL MEMBERSHIP	.00	216.00	40,608.00	-40,392.00	-40,392.00
09 -367-108 -					
ASSOCIATE FAMILY MEMBERSHIP	.00	6,840.00	261,060.00	-254,220.00	-254,220.00
09 -367-110 -					
ASSOCIATE INDIVIDUAL MBRSH	.00	2,360.00	27,730.00	-25,370.00	-25,370.00
09 -367-111 -					
AUG FAMILY NR MEMBERSHIP	.00	1,422.00	7,110.00	-5,688.00	-5,688.00
09 -367-112 -					
AUG IND NR MEMBERSHIP	.00	118.00	944.00	-826.00	-826.00
09 -367-201 -					
POOL MISCELLANEOUS FEES	.00	15.00	2,115.00	-2,100.00	-2,100.00
09 -367-202 -					
GUEST PASSES / BOOKS	.00	565.25	45,282.00	-44,716.75	-44,716.75
09 -367-203 -					
SWIM AND DIVING LESSONS	.00	4,041.77	28,065.75	-24,023.98	-24,023.98

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Township of Lower Makefield  
ACCOUNT SUMMARY TRIAL BALANCE FOR FY21/JAN TO SEP  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
09 -367-204 - SNACK BAR RENTAL	.00	3,110.00	9,110.00	-6,000.00	-6,000.00
09 -367-205 - POOL MISC INCOME / EVENTS	.00	67.50	5,355.00	-5,287.50	-5,287.50
09 -380-000 - MISCELLANEOUS REVENUES	.00	160.00	110.00	50.00	50.00
09 -395-001 - PRIOR YR CASUAL INS DIVID	.00	5,386.00	7,446.00	-2,060.00	-2,060.00
09 -395-002 - PRIOR YR WORK COMP DIVIDE	.00	.00	7,811.50	-7,811.50	-7,811.50
09 -452-100 - PERSONAL SERVICES	.00	364,691.07	4,301.00	360,390.07	360,390.07
09 -452-103 - OVERTIME	.00	41,772.27	.00	41,772.27	41,772.27
09 -452-150 - BENEFITS	.00	889.36	.00	889.36	889.36
09 -452-153 - DEFERRED COMP. MATCH	.00	3,400.00	.00	3,400.00	3,400.00
09 -452-156 - HOSPITALIZATION	.00	63,882.75	12,556.94	51,325.81	51,325.81
09 -452-161 - FICA EMPLOYER'S SHARE	.00	26,321.83	.00	26,321.83	26,321.83
09 -452-200 - PARTS & SUPPLIES	.00	9,836.04	.00	9,836.04	9,836.04
09 -452-210 - OFFICE/ADMINISTRATION	.00	27,010.86	.00	27,010.86	27,010.86
09 -452-222 - CHEMICALS	.00	34,017.41	.00	34,017.41	34,017.41
09 -452-238 - UNIFORMS	.00	8,622.65	.00	8,622.65	8,622.65
09 -452-247 - PROGRAMS AND SPECIAL EVENTS	.00	391.25	11.90	379.35	379.35
09 -452-248 - MEMBERSHIP REFUNDS	.00	.00	108.00	-108.00	-108.00
09 -452-249 - OTHER COSTS AT POOL	.00	1,975.39	683.90	1,291.49	1,291.49
09 -452-260 - MINOR EQUIPMENT	.00	34,650.79	.00	34,650.79	34,650.79
09 -452-300 - CONTRACTED SERVICES	.00	107,753.14	.00	107,753.14	107,753.14
09 -452-317 - EDUCATION/TRAINING	.00	4,197.51	.00	4,197.51	4,197.51
09 -452-318 - PROFESSIONAL SERVICES	.00	8,762.74	.00	8,762.74	8,762.74
09 -452-352 - CASUALTY INSURANCE	.00	10,311.00	.00	10,311.00	10,311.00
09 -452-354 - WORKERS' COMP. INSURANCE	.00	21,882.75	.00	21,882.75	21,882.75
09 -452-360 - UTILITIES	.00	68,699.34	.00	68,699.34	68,699.34
09 -452-373 - R&M-FACILITY	.00	72,651.85	.00	72,651.85	72,651.85
09 -492-065 -					

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Township of Lower Makefield  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
TR. TO NONUNIF PENSION	.00	14,030.00	.00	14,030.00	14,030.00
TOTALS FOR FUND 09 COMMUNITY POOL	.00	2,354,779.12	2,354,779.12	.00	.00



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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
11 TRAFFIC IMPACT					
11 -100-000 -					
TRAFFIC IMPACT CHECKING	-289,517.44	585.06	39.35	545.71	-288,971.73
11 -100-518 -					
T.I. SERVICE AREA #1	194,500.61	.00	.00	.00	194,500.61
11 -100-519 -					
T.I. SERVICE AREA#2	122,235.89	58,900.00	.00	58,900.00	181,135.89
11 -100-520 -					
T.I. SERVICE AREA #3	111,134.00	.00	.00	.00	111,134.00
11 -279-000 -					
UNRESERVED FUND BALANCE	-138,353.06	.00	.00	.00	-138,353.06
11 -341-000 -					
INTEREST EARNINGS	.00	39.35	585.06	-545.71	-545.71
11 -387-519 -					
DEV. CONT. -SRV. AREA#2	.00	.00	58,900.00	-58,900.00	-58,900.00
TOTALS FOR FUND 11					
TRAFFIC IMPACT	.00	59,524.41	59,524.41	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
12 AMERICAN RESCUE PLAN FUND					
12 -100-000 -					
AMERICAN RESCUE PLAN CHECKING	.00	1,717,907.58	.00	1,717,907.58	1,717,907.58
12 -341-000 -					
INTEREST EARNINGS	.00	.00	1,227.83	-1,227.83	-1,227.83
12 -351-020 -					
STIMULUS MONEY RECEIPT	.00	.00	1,716,679.75	-1,716,679.75	-1,716,679.75
TOTALS FOR FUND 12					
AMERICAN RESCUE PLAN FUND	.00	1,717,907.58	1,717,907.58	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
15 GOLF COURSE					
15 -100-002 -					
GOLF OPERATIONS - CHECKING	336,019.91	2,930,548.67	2,770,788.61	159,760.06	495,779.97
15 -100-009 -					
HIGHLANDS GOLF MGT PAYROLL	8,963.91	7,023.26	14,165.35	-7,142.09	1,821.82
15 -100-010 -					
CHECKING-PNC BANK/OPERATIONAL	222,261.39	1,977,715.00	2,103,420.98	-125,705.98	96,555.41
15 -110-100 -					
PETTY CASH	1,900.00	.00	.00	.00	1,900.00
15 -145-000 -					
ACCOUNTS RECEIVABLE	10,190.03	40,856.60	17,826.00	23,030.60	33,220.63
15 -151-001 -					
INVENTORY - PRO SHOP	35,611.59	26,611.48	9,688.67	16,922.81	52,534.40
15 -151-030 -					
INVENTORY - FOOD	2,822.04	7,205.44	5,622.17	1,583.27	4,405.31
15 -151-031 -					
INVENTORY - BEVERAGE	3,214.43	1,819.83	2,012.52	-192.69	3,021.74
15 -151-032 -					
INVENTORY - BEER	2,565.65	4,619.15	1,296.63	3,322.52	5,888.17
15 -151-033 -					
INVENTORY - LIQUOR	2,730.70	3,675.14	1,262.30	2,412.84	5,143.54
15 -151-034 -					
INVENTORY - WINE	471.57	1,855.01	1,056.35	798.66	1,270.23
15 -155-000 -					
PREPAID EXPENSES	40,080.38	57,796.54	55,250.21	2,546.33	42,626.71
15 -158-000 -					
DEFERRED LOSS ON BONDS	37,213.07	.00	.00	.00	37,213.07
15 -161-000 -					
LAND	7,751,552.45	.00	.00	.00	7,751,552.45
15 -161-001 -					
LAND IMPROVEMENTS	8,160,525.22	.00	.00	.00	8,160,525.22
15 -161-050 -					
ACCUM DEPREC - LAND IMPROVEMEN	-3,367,371.60	.00	.00	.00	-3,367,371.60
15 -162-000 -					
EQUIPMENT AND VEHICLES	1,026,567.74	.00	.00	.00	1,026,567.74
15 -162-050 -					
ACCUM DEPREC - EQUIP & VEHICLE	-996,826.16	.00	.00	.00	-996,826.16
15 -163-000 -					
BUILDINGS AND IMPROVEMENTS	3,163,410.87	.00	.00	.00	3,163,410.87
15 -163-050 -					
ACCUM DEPREC - BLDGS & IMPROVE	-1,261,355.78	.00	.00	.00	-1,261,355.78
15 -165-000 -					
CONSTRUCTION IN PROGRESS	37,036.56	.00	.00	.00	37,036.56
15 -200-100 -					
ACCOUNTS PAYABLE	.00	1,977,715.00	1,977,715.00	.00	.00
15 -200-200 -					
ACCOUNTS PAYABLE - OTHER	-12,188.56	75,349.33	90,360.77	-15,011.44	-27,200.00
15 -201-000 -					
ACCRUED WAGES PAYABLE	-10,693.01	12,167.60	27,944.17	-15,776.57	-26,469.58
15 -201-005 -					
ACCRUED LESON RESERVE	.00	9,306.84	9,306.84	.00	.00
15 -202-770 -					
ACCRUED EXPENSES	.00	4,835.00	4,835.00	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
15 -230-001 - DUE TO GENERAL FUND	.00	785,605.63	853,705.63	-68,100.00	-68,100.00
15 -235-001 - SALES TAX PAYABLE	-1,034.13	4,118.47	10,149.41	-6,030.94	-7,065.07
15 -252-301 - UNRECOG REV-GIFT CERT/FORE	-6,797.26	29.00	.00	29.00	-6,768.26
15 -252-302 - UNRECOG REV - OUTINGS	-41,120.05	72,446.25	118,834.68	-46,388.43	-87,508.48
15 -252-306 - UNRECOG REV-GIFT CARD/TEE SNAP	-325,034.44	33,725.53	40,153.37	-6,427.84	-331,462.28
15 -255-201 - GENERAL OBLIG BOND 2013A	-1,900,000.00	.00	.00	.00	-1,900,000.00
15 -255-202 - GENERAL OBLIG BOND 2013 B	-1,988,918.00	.00	.00	.00	-1,988,918.00
15 -255-203 - GENERAL OBLIGATION BOND 2015	-655,000.00	.00	.00	.00	-655,000.00
15 -255-204 - GENERAL OBLIG BOND 2018	-7,955,000.00	.00	.00	.00	-7,955,000.00
15 -255-400 - BOND PREMIUM	-689,681.00	.00	.00	.00	-689,681.00
15 -279-000 - UNRESERVED FUND BALANCE	-1,632,117.52	50.00	50.00	.00	-1,632,117.52
15 -367-100 - GREEN FEES	.00	82.00	1,270,937.13	-1,270,855.13	-1,270,855.13
15 -367-110 - PRACTICE CENTER RANGE REVENUE	.00	.00	167,551.71	-167,551.71	-167,551.71
15 -367-120 - CART REVENUE	.00	99.05	528,442.21	-528,343.16	-528,343.16
15 -367-130 - CLOTHING	.00	.00	49,088.13	-49,088.13	-49,088.13
15 -367-131 - ACCESSORIES	.00	.00	5,145.81	-5,145.81	-5,145.81
15 -367-132 - BALLS/GLOVES	.00	.00	44,045.91	-44,045.91	-44,045.91
15 -367-133 - CLUBS	.00	.00	52,983.42	-52,983.42	-52,983.42
15 -367-134 - BAGS/OTHER MERCHANDISE	.00	.00	21,971.19	-21,971.19	-21,971.19
15 -367-135 - LESSONS - JUNIOR CAMP	.00	.00	117,821.55	-117,821.55	-117,821.55
15 -367-138 - HANDICAP FEE	.00	.00	13,995.00	-13,995.00	-13,995.00
15 -367-139 - OTHER REVENUE	.00	.00	3,592.66	-3,592.66	-3,592.66
15 -367-140 - FOOD	.00	.00	170,019.61	-170,019.61	-170,019.61
15 -367-141 - BEVERAGE	.00	.00	29,464.70	-29,464.70	-29,464.70
15 -367-142 - BEER	.00	.00	136,140.54	-136,140.54	-136,140.54
15 -367-143 - LIQUOR	.00	.00	56,029.18	-56,029.18	-56,029.18
15 -367-144 -					

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
WINE	.00	.00	13,141.00	-13,141.00	-13,141.00
15 -367-147 -					
OTHER REVENUE	.00	.00	55,798.84	-55,798.84	-55,798.84
15 -367-150 -					
FOOD SALES-BANQUET	.00	.00	118,833.41	-118,833.41	-118,833.41
15 -367-151 -					
BEVERAGE SALES-BANQUET	.00	.00	149.00	-149.00	-149.00
15 -367-152 -					
BEER SALES-BANQUET	.00	.00	3,963.00	-3,963.00	-3,963.00
15 -367-153 -					
LIQUOR SALES-BANQUET	.00	.00	18,312.50	-18,312.50	-18,312.50
15 -367-154 -					
WINE SALES-BANQUET	.00	.00	3,779.00	-3,779.00	-3,779.00
15 -367-192 -					
INTEREST INCOME	.00	.00	1,469.11	-1,469.11	-1,469.11
15 -367-195 -					
OTHER G & A REVENUE	.00	.00	23,482.18	-23,482.18	-23,482.18
15 -462-100 -					
COURSE AND GROUNDS - SALARIED	.00	91,097.77	.00	91,097.77	91,097.77
15 -462-101 -					
COURSE AND GROUNDS - HOURLY	.00	137,516.98	.00	137,516.98	137,516.98
15 -462-150 -					
BENEFITS	.00	24,007.71	.00	24,007.71	24,007.71
15 -462-161 -					
FICA	.00	24,352.43	.00	24,352.43	24,352.43
15 -462-191 -					
LAUNDRY - UNIFORMS	.00	2,354.79	.61	2,354.18	2,354.18
15 -462-200 -					
SUPPLIES	.00	13,298.10	2,803.37	10,494.73	10,494.73
15 -462-222 -					
CHEMICALS	.00	66,282.33	6,554.33	59,728.00	59,728.00
15 -462-223 -					
FERTILIZER	.00	18,369.50	.00	18,369.50	18,369.50
15 -462-224 -					
SEEDS/TREES EXPENSE	.00	1,430.00	.00	1,430.00	1,430.00
15 -462-232 -					
GAS/OIL	.00	7,382.88	.00	7,382.88	7,382.88
15 -462-260 -					
MINOR EQUIPMENT - C & G	.00	2,930.86	32.42	2,898.44	2,898.44
15 -462-300 -					
OUTSIDE SERVICES	.00	7,222.29	.00	7,222.29	7,222.29
15 -462-322 -					
AQUATIC WEED MANAGEMENT	.00	16,437.35	15,287.35	1,150.00	1,150.00
15 -462-323 -					
IRRIGATION	.00	31,871.03	10,875.97	20,995.06	20,995.06
15 -462-326 -					
SAND/TOP DRESS	.00	32,464.66	14,814.58	17,650.08	17,650.08
15 -462-335 -					
TOURNAMENT EXPENSES	.00	3,745.66	3,155.66	590.00	590.00
15 -462-354 -					
WORKER'S COMPENSATION	.00	7,091.32	3,545.66	3,545.66	3,545.66
15 -462-362 -					
UTILITIES - PUMP HOUSE	.00	11,114.98	.00	11,114.98	11,114.98

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
15 -462-363 - WATER	.00	11,592.90	.00	11,592.90	11,592.90
15 -462-364 - UTILITIES - MAINTENANCE BUILDI	.00	1,481.63	.00	1,481.63	1,481.63
15 -462-370 - EQUIPMENT LEASE	.00	77,614.40	.00	77,614.40	77,614.40
15 -462-371 - EQUIPMENT RENTAL	.00	.00	3.12	-3.12	-3.12
15 -462-373 - BUILDING MAINTENANCE	.00	595.33	.00	595.33	595.33
15 -462-374 - REPAIRS & MAINTENANCE	.00	24,600.03	.00	24,600.03	24,600.03
15 -462-376 - LANDSCAPE EXPENSE	.00	738.80	.00	738.80	738.80
15 -462-420 - DUES & SUBSCRIPTIONS	.00	1,173.00	.00	1,173.00	1,173.00
15 -462-700 - CAPITAL PURCHASES - C & G	.00	4,674.82	4,674.82	.00	.00
15 -463-200 - SUPPLIES	.00	27,051.12	5,836.92	21,214.20	21,214.20
15 -463-201 - RANGE BALLS	.00	15,750.00	.00	15,750.00	15,750.00
15 -464-101 - CARTS - HOURLY	.00	61,333.88	957.82	60,376.06	60,376.06
15 -464-161 - FICA	.00	15,087.46	8,783.22	6,304.24	6,304.24
15 -464-200 - SUPPLIES	.00	1,363.23	.00	1,363.23	1,363.23
15 -464-260 - MINOR EQUIPMENT - CARTS	.00	260.00	.00	260.00	260.00
15 -464-374 - REPAIRS & MAINTENANCE	.00	1,712.00	.00	1,712.00	1,712.00
15 -464-380 - CART LEASE	.00	63,749.40	.00	63,749.40	63,749.40
15 -465-100 - PRO SHOP - SALARIED	.00	174,641.44	8,801.96	165,839.48	165,839.48
15 -465-101 - PRO SHOP - HOURLY	.00	36,424.57	.00	36,424.57	36,424.57
15 -465-150 - BENEFITS	.00	4,205.95	.00	4,205.95	4,205.95
15 -465-161 - FICA	.00	21,487.23	.00	21,487.23	21,487.23
15 -465-180 - COST OF GOODS SOLD-MERCHANDIS	.00	117,680.66	.00	117,680.66	117,680.66
15 -465-200 - SUPPLIES	.00	714.88	.00	714.88	714.88
15 -465-203 - SCORE CARDS	.00	2,343.85	.00	2,343.85	2,343.85
15 -465-206 - MISCELLANEOUS SUPPLIES	.00	554.00	.00	554.00	554.00
15 -465-211 - HANDICAP EXPENSE	.00	2,600.00	.00	2,600.00	2,600.00
15 -465-317 -					

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
EDUCATION & TRAINING	.00	530.63	.00	530.63	530.63
15 -465-354 -					
WORKER'S COMPENSATION	.00	3,014.76	.00	3,014.76	3,014.76
15 -465-376 -					
GOLF SHOP-REPAIRS & MAINT	.00	219.34	.00	219.34	219.34
15 -465-400 -					
OVER/SHORT	.00	32.70	.00	32.70	32.70
15 -465-420 -					
DUES AND SUBSCRIPTIONS	.00	14,258.60	.00	14,258.60	14,258.60
15 -465-481 -					
OTHER PRO SHOP EXPENSE	.00	6,551.87	.00	6,551.87	6,551.87
15 -466-100 -					
FOOD & BEVERAGE - SALARIED	.00	116,501.63	.00	116,501.63	116,501.63
15 -466-101 -					
FOOD & BEVERAGE - HOURLY	.00	100,517.98	.00	100,517.98	100,517.98
15 -466-150 -					
BENEFITS	.00	3,811.20	.00	3,811.20	3,811.20
15 -466-161 -					
FICA	.00	23,106.57	.00	23,106.57	23,106.57
15 -466-180 -					
COST OF GOODS SOLD - FOOD	.00	121,880.21	.00	121,880.21	121,880.21
15 -466-181 -					
COST OF GOODS SOLD - BEVERAGE	.00	16,364.06	.00	16,364.06	16,364.06
15 -466-182 -					
COST OF GOOD SOLD - BEER	.00	45,976.81	.00	45,976.81	45,976.81
15 -466-183 -					
COST OF GOODS SOLD - LIQUOR	.00	18,761.43	.00	18,761.43	18,761.43
15 -466-184 -					
COST OF GOODS SOLD - WINE	.00	10,755.84	.00	10,755.84	10,755.84
15 -466-191 -					
LAUNDRY - UNIFORMS	.00	101.11	.00	101.11	101.11
15 -466-192 -					
LAUNDRY - LINENS	.00	10,004.91	.00	10,004.91	10,004.91
15 -466-200 -					
BAR SUPPLIES	.00	1,960.20	.00	1,960.20	1,960.20
15 -466-201 -					
CHINA/GLASS/SILVER	.00	342.10	.00	342.10	342.10
15 -466-202 -					
CLEANING SUPPLIES	.00	530.72	.00	530.72	530.72
15 -466-204 -					
KITCHEN SUPPLIES	.00	6,193.50	.00	6,193.50	6,193.50
15 -466-205 -					
PAPER SUPPLIES	.00	6,981.30	.00	6,981.30	6,981.30
15 -466-206 -					
MISCELLANEOUS SUPPLIES	.00	1,208.11	.00	1,208.11	1,208.11
15 -466-209 -					
FLOWERS/DECORATIONS	.00	2,269.82	.00	2,269.82	2,269.82
15 -466-215 -					
LICENSES & PERMITS	.00	1,529.71	.00	1,529.71	1,529.71
15 -466-225 -					
MEALS & ENTERTAINMENT	.00	356.71	.00	356.71	356.71
15 -466-300 -					
OUTSIDE SERVICES	.00	15,912.25	.00	15,912.25	15,912.25

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
15 -466-317 - EDUCATION & TRAINING	.00	177.95	.00	177.95	177.95
15 -466-341 - PRINTING/REPRODUCTION	.00	1,758.44	.00	1,758.44	1,758.44
15 -466-354 - WORKER'S COMPENSATION	.00	3,250.31	.00	3,250.31	3,250.31
15 -466-371 - EQUIPMENT RENTAL	.00	11,367.51	22.34	11,345.17	11,345.17
15 -466-374 - REPAIRS & MAINTENANCE	.00	13,253.99	.00	13,253.99	13,253.99
15 -466-400 - OVER/SHORT	.00	.00	385.37	-385.37	-385.37
15 -467-100 - MARKETING - SALARIED	.00	140,637.73	140,637.73	.00	.00
15 -467-340 - ADVERTISING	.00	15,190.89	.00	15,190.89	15,190.89
15 -467-345 - TOURNAMENTS/PROMOS	.00	6,714.28	.00	6,714.28	6,714.28
15 -467-346 - CYBER GOLF	.00	1,713.95	.00	1,713.95	1,713.95
15 -468-100 - GENERAL & ADMIN - SALARIED	.00	115,085.27	.00	115,085.27	115,085.27
15 -468-150 - BENEFITS	.00	3,375.85	.00	3,375.85	3,375.85
15 -468-161 - FICA	.00	11,055.35	.00	11,055.35	11,055.35
15 -468-192 - STAFF UNIFORMS	.00	.00	198.00	-198.00	-198.00
15 -468-202 - CLEANING SUPPLIES	.00	2,254.50	.00	2,254.50	2,254.50
15 -468-207 - BATHROOM SUPPLIES	.00	727.28	.00	727.28	727.28
15 -468-210 - OFFICE SUPPLIES	.00	4,755.03	.00	4,755.03	4,755.03
15 -468-225 - MEALS & ENTERTAINMENT	.00	116.84	.00	116.84	116.84
15 -468-300 - OUTSIDE SERVICES	.00	31,929.17	.00	31,929.17	31,929.17
15 -468-312 - MANAGEMENT FEE	.00	73,372.93	.00	73,372.93	73,372.93
15 -468-321 - TELEPHONE	.00	9,142.92	.00	9,142.92	9,142.92
15 -468-325 - POSTAGE/MESSENGER	.00	843.27	.00	843.27	843.27
15 -468-329 - TRAVEL	.00	1,800.00	.00	1,800.00	1,800.00
15 -468-338 - CREDIT CARD CHARGES	.00	58,251.82	.00	58,251.82	58,251.82
15 -468-339 - BANK CHARGES	.00	155.98	.00	155.98	155.98
15 -468-343 - DATA PROCESSING EXPENSES	.00	2,557.21	.00	2,557.21	2,557.21
15 -468-354 -					



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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
WORKER'S COMPENSTAION 15 -468-360 -	.00	2,277.69	.00	2,277.69	2,277.69
UTILITIES - CLUBHOUSE 15 -468-361 -	.00	32,323.50	.00	32,323.50	32,323.50
WATER 15 -468-362 -	.00	9,646.09	.00	9,646.09	9,646.09
CABLE TV 15 -468-372 -	.00	3,436.17	.00	3,436.17	3,436.17
SECURITY 15 -468-375 -	.00	1,656.10	.00	1,656.10	1,656.10
CLUB HOUSE MAINTENANCE 15 -468-376 -	.00	16,122.80	.00	16,122.80	16,122.80
EQUIPMENT MAINTENANCE 15 -468-399 -	.00	.00	1,788.22	-1,788.22	-1,788.22
GOODWILL 15 -468-420 -	.00	295.39	.00	295.39	295.39
DUES & SUBSCRIPTIONS 15 -468-480 -	.00	608.80	.00	608.80	608.80
MISCELLANEOUS 15 -468-700 -	.00	287.40	145.39	142.01	142.01
CAPITAL PURCHASES 15 -471-000 -	.00	87,727.16	.00	87,727.16	87,727.16
DEBT PRINCIPAL - GOB 2010/2015 15 -472-003 -	.00	655,000.00	.00	655,000.00	655,000.00
DEBT INTEREST - GOB 2010/2015 15 -472-005 -	.00	13,100.00	.00	13,100.00	13,100.00
DEBT INTEREST - 2013A 15 -472-009 -	.00	21,478.13	.00	21,478.13	21,478.13
INTEREST GOB 2018	.00	164,127.50	.00	164,127.50	164,127.50
TOTALS FOR FUND 15 GOLF COURSE	.00	11,250,906.31	11,250,906.31	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
17 2016 BOND ISSUE FUND					
17 -100-000 -					
2016 BOND FUND CHECKING	4,645,906.45	317,849.05	32,138.57	285,710.48	4,931,616.93
17 -130-030 -					
DUE FROM CAPITAL RESERVE	306,416.00	.00	306,416.00	-306,416.00	.00
17 -230-019 -					
DUE TO SPECIAL PROJECTS	-32,138.57	32,138.57	.00	32,138.57	.00
17 -279-000 -					
UNRESERVED FUND BALANCE	-4,920,183.88	.00	.00	.00	-4,920,183.88
17 -341-000 -					
INTEREST EARNINGS	.00	.00	11,433.05	-11,433.05	-11,433.05
TOTALS FOR FUND 17					
2016 BOND ISSUE FUND	.00	349,987.62	349,987.62	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
18 CAPITAL PROJECTS					
18 -100-000 -					
SEWER CAPITAL RESERVE	-600,257.33	8,385.43	700,519.24	-692,133.81	-1,292,391.14
18 -200-100 -					
ACCOUNTS PAYABLE	-8,275.96	700,519.24	736,970.77	-36,451.53	-44,727.49
18 -279-000 -					
UNRESERVED FUND BALANCE	608,533.29	.00	.00	.00	608,533.29
18 -364-601 -					
EDGEWOOD VLG ASSESSMENT FEES	.00	.00	8,385.43	-8,385.43	-8,385.43
18 -429-600 -					
CAPITAL PROJECTS	.00	643,117.10	.00	643,117.10	643,117.10
18 -429-603 -					
YBSA CAPITAL PROJECTS	.00	93,853.67	.00	93,853.67	93,853.67
TOTALS FOR FUND 18					
CAPITAL PROJECTS	.00	1,445,875.44	1,445,875.44	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
19 SPECIAL PROJECTS					
19 -100-000 -					
STREET & SPECIAL PROJECTS	-38,165.70	101,852.76	109,002.36	-7,149.60	-45,315.30
19 -100-003 -					
DOG PARK GRANT CHECKING ACCT	68,620.04	461.00	69,081.04	-68,620.04	.00
19 -130-017 -					
DUE FROM BOND PROCEEDS	32,138.57	.00	32,138.57	-32,138.57	.00
19 -200-100 -					
ACCOUNTS PAYABLE	-17,250.69	57,186.85	616,682.08	-559,495.23	-576,745.92
19 -279-000 -					
UNRESERVED FUND BALANCE	-45,342.22	.00	.00	.00	-45,342.22
19 -354-052 -					
DOG PARK GRANT	.00	366.85	461.00	-94.15	-94.15
19 -492-038 -					
TRANSFER TO SIDEWALK FIL	.00	50,311.81	.00	50,311.81	50,311.81
19 -600-611 -					
MEMORIAL PARK EAST DEVELOPMENT	.00	1,000.00	1,000.00	.00	.00
19 -600-614 -					
SANDY RUN	.00	591,047.94	.00	591,047.94	591,047.94
19 -600-615 -					
BIG OAK/MAKE - TURN LN/X-WALK	.00	9,691.35	.00	9,691.35	9,691.35
19 -600-616 -					
RT. 332/MIRROR LAKE SIGNAL	.00	781.25	.00	781.25	781.25
19 -600-617 -					
COMM. PARK TRAIL - ENGINEER	.00	15,665.24	.00	15,665.24	15,665.24
TOTALS FOR FUND 19					
SPECIAL PROJECTS	.00	828,365.05	828,365.05	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
20 DEBT SERVICE					
20 -100-000 -					
DEBT SERVICE CHECKING	-3,475.15	1,528,573.77	1,734,289.73	-205,715.96	-209,191.11
20 -140-001 -					
TAXES RECEIVABLE	19,184.52	338,113.96	357,298.48	-19,184.52	.00
20 -200-100 -					
ACCOUNTS PAYABLE	.00	51,869.04	51,869.04	.00	.00
20 -252-200 -					
REVENUES COLL IN ADVANCE	-15,709.37	15,709.37	.00	15,709.37	.00
20 -301-100 -					
REAL ESTATE-CURRENT	.00	.00	1,458,651.35	-1,458,651.35	-1,458,651.35
20 -301-200 -					
REAL ESTATE DELINQUENT	.00	.00	10,177.30	-10,177.30	-10,177.30
20 -301-600 -					
R.E. TAXES-INTERIM-CURR.	.00	.00	5,620.14	-5,620.14	-5,620.14
20 -301-601 -					
RE TAXES - INT DELINQ	.00	.00	952.06	-952.06	-952.06
20 -341-000 -					
INTEREST EARNINGS	.00	.00	641.77	-641.77	-641.77
20 -392-003 -					
TR. FR. FIRE PROTECTION	.00	.00	49,056.00	-49,056.00	-49,056.00
20 -471-002 -					
PRINCIPAL - GOB SER 2010/2015	.00	995,000.00	.00	995,000.00	995,000.00
20 -471-007 -					
DEBT PRINCIPAL GOB 2016	.00	309,700.00	.00	309,700.00	309,700.00
20 -471-009 -					
PRINCIPAL GOB 2018	.00	130,000.00	.00	130,000.00	130,000.00
20 -471-384 -					
RADIO EQUIPMENT INSTALLMENT LN	.00	48,296.07	.00	48,296.07	48,296.07
20 -472-002 -					
INTEREST - GOB SER 2010/2015	.00	19,900.00	.00	19,900.00	19,900.00
20 -472-006 -					
INTEREST - 2013A	.00	8,162.50	.00	8,162.50	8,162.50
20 -472-007 -					
DEBT INTEREST GOB 2016	.00	188,408.19	.00	188,408.19	188,408.19
20 -472-009 -					
INTEREST GOB 2018	.00	31,250.00	.00	31,250.00	31,250.00
20 -472-384 -					
RADIO EQUIP INSTALL LN - INTER	.00	1,822.97	.00	1,822.97	1,822.97
20 -475-000 -					
TRUSTEE FEES	.00	1,750.00	.00	1,750.00	1,750.00
TOTALS FOR FUND 20					
DEBT SERVICE	.00	3,668,555.87	3,668,555.87	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
21 REGENCY BRIDGE ESC FD - FEES					
21 -100-000 -					
CHECKING- REGENCY BRIDGE	575,540.40	39,929.89	22,907.41	17,022.48	592,562.88
21 -145-000 -					
ACCOUNTS RECEIVABLE	3,300.00	.00	3,300.00	-3,300.00	.00
21 -200-100 -					
ACCOUNTS PAYABLE	.00	22,741.84	23,537.84	-796.00	-796.00
21 -279-000 -					
UNRESERVED, FUND BALANCE.	-578,840.40	.00	.00	.00	-578,840.40
21 -341-000 -					
INTERESST EARNINGS	.00	165.57	1,979.89	-1,814.32	-1,814.32
21 -380-000 -					
MISCELLANEOUS REVENUE	.00	3,300.00	37,950.00	-34,650.00	-34,650.00
21 -460-310 -					
PROFESSIONAL SERVICES	.00	23,537.84	.00	23,537.84	23,537.84
21 -460-600 -					
TRAIL IMPROVEMENTS	.00	22,741.84	22,741.84	.00	.00
TOTALS FOR FUND 21					
REGENCY BRIDGE ESC FD - FEES	.00	112,416.98	112,416.98	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
30 CAPITAL RESERVE					
30 -100-000 -					
CAPITAL RESERVE CHECKING	.00	380,034.80	411,319.78	-31,284.98	-31,284.98
30 -135-010 -					
DEP STATE GRANT DUE	306,416.00	.00	306,416.00	-306,416.00	.00
30 -200-100 -					
ACCOUNTS PAYABLE	.00	104,903.78	123,061.73	-18,157.95	-18,157.95
30 -230-017 -					
DUE TO BOND FUND	-306,416.00	306,416.00	.00	306,416.00	.00
30 -273-000 -					
RES. FOR ENCUMBRANCES	.00	104,930.00	104,930.00	.00	.00
30 -291-000 -					
ENCUMBRANCE CONTROL	.00	104,930.00	104,930.00	.00	.00
30 -354-090 -					
DCED POLICE GRANT	.00	.00	60,000.00	-60,000.00	-60,000.00
30 -480-700 -					
CAPITAL PURCHASES	.00	123,061.73	13,618.80	109,442.93	109,442.93
TOTALS FOR FUND 30					
CAPITAL RESERVE	.00	1,124,276.31	1,124,276.31	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
31 POOL CAPITAL RESERVE FUND					
31 -100-000 -					
POOL CAP RES FUND CHECKING	14,277.86	48.26	4.06	44.20	14,322.06
31 -279-000 -					
UNRESERVED FUND BALANCE	-14,277.86	.00	.00	.00	-14,277.86
31 -341-000 -					
INTEREST EARNINGS	.00	4.06	48.26	-44.20	-44.20
TOTALS FOR FUND 31					
POOL CAPITAL RESERVE FUND	.00	52.32	52.32	.00	.00



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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
32 TREE BANK FUND					
32 -100-000 -					
TREE BANK FUND CHECKING	104,304.87	2,210.73	6,361.67	-4,150.94	100,153.93
32 -200-100 -					
ACCOUNTS PAYABLE	.00	8,198.00	8,198.00	.00	.00
32 -273-000 -					
RESERVE FOR ENCUMBRANCE	.00	800.00	1,600.00	-800.00	-800.00
32 -279-000 -					
UNRESERVED FUND BALANCE	-104,304.87	.00	.00	.00	-104,304.87
32 -291-000 -					
ENCUMBRANCE CONTROL	.00	1,600.00	800.00	800.00	800.00
32 -341-000 -					
INTEREST EARNINGS	.00	29.67	344.73	-315.06	-315.06
32 -455-760 -					
TREE PURCHASE - LANDSCAPING	.00	6,332.00	1,866.00	4,466.00	4,466.00
TOTALS FOR FUND 32					
TREE BANK FUND	.00	19,170.40	19,170.40	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
35 LIQUID FUELS					
35 -100-000 -					
LIQUID FUELS CHECKING	102,593.08	1,039,984.44	950,820.56	89,163.88	191,756.96
35 -200-100 -					
ACCOUNTS PAYABLE	-16,148.39	771,704.96	756,297.82	15,407.14	-741.25
35 -279-000 -					
UNRESERVED FUND BALANCE	-86,444.69	.00	.00	.00	-86,444.69
35 -341-000 -					
INTEREST EARNINGS	.00	.00	2,037.66	-2,037.66	-2,037.66
35 -355-050 -					
LIQUID FUELS ENTITLEMENT	.00	.00	995,240.46	-995,240.46	-995,240.46
35 -355-051 -					
ACT 32 ENTITLEMENT	.00	16,840.00	33,680.00	-16,840.00	-16,840.00
35 -438-100 -					
PERSONAL SERVICES	.00	150,743.71	.00	150,743.71	150,743.71
35 -438-161 -					
FICA- EMPLOYER'S SHARE	.00	11,531.89	.00	11,531.89	11,531.89
35 -438-313 -					
ENGINEERING FEES	.00	39,172.09	.00	39,172.09	39,172.09
35 -439-245 -					
MATERIALS	.00	91,570.82	.00	91,570.82	91,570.82
35 -439-374 -					
REPAIRS AND MAINTENANCE	.00	616,528.59	.00	616,528.59	616,528.59
TOTALS FOR FUND 35					
LIQUID FUELS	.00	2,738,076.50	2,738,076.50	.00	.00

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ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
36 ROAD MACHINERY FUND					
36 -100-000 -					
ROAD MACHINERY FUND CHECKING	158,468.77	160,473.07	172,054.66	-11,581.59	146,887.18
36 -140-001 -					
TAXES/ASSESS. RECEIVABLE	2,026.47	36,352.53	38,378.99	-2,026.46	.01
36 -200-100 -					
ACCOUNTS PAYABLE	.00	172,021.08	172,021.08	.00	.00
36 -252-200 -					
REVENUES COLLECTED IN ADVANCE	-1,653.63	1,653.63	.00	1,653.63	.00
36 -279-000 -					
UNRESERVED FUND BALANCE	-158,841.61	.00	.00	.00	-158,841.61
36 -301-100 -					
REAL ESTATE TAXES - CURRENT	.00	.00	156,844.25	-156,844.25	-156,844.25
36 -301-200 -					
REAL ESTATE - DELINQUENT	.00	.00	1,071.83	-1,071.83	-1,071.83
36 -301-600 -					
R.E. TAXES - INTERIM-CURRENT	.00	.00	591.59	-591.59	-591.59
36 -301-601 -					
R.E. TAXES INTERIM -DELINQUENT	.00	.00	100.22	-100.22	-100.22
36 -341-000 -					
INTEREST EARNINGS	.00	33.58	524.58	-491.00	-491.00
36 -480-384 -					
LEASE ESPENSE	.00	127,238.40	967.77	126,270.63	126,270.63
36 -480-800 -					
CAPITAL EQUIPMENT	.00	44,782.68	.00	44,782.68	44,782.68
TOTALS FOR FUND 36					
ROAD MACHINERY FUND	.00	542,554.97	542,554.97	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
38 SIDEWALK FEE IN LIEU					
38 -100-000 -					
SIDEWALK FIL FUND CHECKING	.00	50,402.79	.00	50,402.79	50,402.79
38 -341-000 -					
INTEREST EARNINGS	.00	.00	90.98	-90.98	-90.98
38 -392-019 -					
TRANSFER FR SPECIAL PROJECTS	.00	.00	50,311.81	-50,311.81	-50,311.81
TOTALS FOR FUND 38					
SIDEWALK FEE IN LIEU	.00	50,402.79	50,402.79	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
40 9-11 MEMORIAL CONSTRUCTION FND					
40 -100-000 -					
CHECKING	13,197.13	33,676.22	39,800.02	-6,123.80	7,073.33
40 -200-100 -					
ACCOUNTS PAYABLE	-2,546.03	41,890.02	45,942.48	-4,052.46	-6,598.49
40 -273-000 -					
RESERVE FOR ENCUMBRANCES	.00	.00	19,900.00	-19,900.00	-19,900.00
40 -279-000 -					
UNRESERVED FUND BALANCE	-10,651.10	.00	.00	.00	-10,651.10
40 -291-000 -					
ENCUMBRANCE CONTROL	.00	19,900.00	.00	19,900.00	19,900.00
40 -341-000 -					
INTEREST EARNINGS	.00	.00	64.03	-64.03	-64.03
40 -392-001 -					
TR FROM GEN FUND	.00	.00	30,000.00	-30,000.00	-30,000.00
40 -459-200 -					
PARTS & SUPPLIES	.00	4,394.25	.00	4,394.25	4,394.25
40 -459-300 -					
Contracted Services	.00	20,447.69	.00	20,447.69	20,447.69
40 -459-366 -					
Utilities - Water	.00	10,123.63	.00	10,123.63	10,123.63
40 -459-374 -					
Repairs and Maintenance	.00	4,169.47	2,090.00	2,079.47	2,079.47
40 -459-767 -					
UTILITIES	.00	3,195.25	.00	3,195.25	3,195.25
TOTALS FOR FUND 40					
9-11 MEMORIAL CONSTRUCTION FND	.00	137,796.53	137,796.53	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
45 PATTERSON FARM FUND					
45 -100-000 -					
PATTERSON FARM CHECKING	128,975.35	66,490.90	56,517.68	9,973.22	138,948.57
45 -145-000 -					
ACCOUNTS RECEIVABLE	1,499.92	2,269.55	2,810.06	-540.51	959.41
45 -200-100 -					
ACCOUNTS PAYABLE	-943.38	55,885.73	59,857.42	-3,971.69	-4,915.07
45 -250-000 -					
SECURITY DEPOSITS	-4,600.00	.00	.00	.00	-4,600.00
45 -279-000 -					
UNRESERVED FUND BALANCE	-124,931.89	.00	.00	.00	-124,931.89
45 -341-000 -					
INTEREST EARNINGS	.00	39.24	484.86	-445.62	-445.62
45 -342-205 -					
PATTERSON FARM RENT	.00	2,810.06	63,914.99	-61,104.93	-61,104.93
45 -380-000 -					
MISCELLANEOUS REVENUE	.00	.00	6.00	-6.00	-6.00
45 -400-100 -					
PERSONAL SERVICES	.00	592.71	.00	592.71	592.71
45 -400-300 -					
CONTRACTED SERVICES	.00	19,663.08	223.04	19,440.04	19,440.04
45 -401-430 -					
REAL ESTATE TAX	.00	20,399.17	.00	20,399.17	20,399.17
45 -409-374 -					
BUILDING MINOR REPAIRS	.00	15,696.37	32.76	15,663.61	15,663.61
TOTALS FOR FUND 45					
PATTERSON FARM FUND	.00	183,846.81	183,846.81	.00	.00

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ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
50 AMBULANCE/RESCUE					
50 -100-000 -					
AMB/RES. SQUAD CHECKING	3,457.98	201,516.25	202,005.64	-489.39	2,968.59
50 -140-001 -					
TAXES/ASSESS. RECEIVABLE	2,599.07	46,049.92	48,648.99	-2,599.07	.00
50 -200-100 -					
ACCOUNTS PAYABLE	.00	202,000.00	202,000.00	.00	.00
50 -252-200 -					
REVENUES COLL. IN ADVANCE	-2,126.08	2,126.08	.00	2,126.08	.00
50 -279-000 -					
UNRESERVED FUND BALANCE	-3,930.97	.00	.00	.00	-3,930.97
50 -301-100 -					
CURRENT	.00	.00	198,669.34	-198,669.34	-198,669.34
50 -301-200 -					
DELINQUENT	.00	.00	1,377.73	-1,377.73	-1,377.73
50 -301-600 -					
INTERIM-CURRENT	.00	.00	760.60	-760.60	-760.60
50 -301-601 -					
INTERIM-DELINQUENT	.00	.00	128.86	-128.86	-128.86
50 -341-000 -					
INTEREST EARNINGS	.00	5.64	106.73	-101.09	-101.09
50 -412-500 -					
CONTRIBUTIONS	.00	202,000.00	.00	202,000.00	202,000.00
TOTALS FOR FUND 50	.00	653,697.89	653,697.89	.00	.00
AMBULANCE/RESCUE					

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
60 POLICE PENSION					
60 -120-103 -					
RBC WEALTH MANAGEMENT	13,919,495.63	1,267,132.45	347,057.67	920,074.78	14,839,570.41
60 -279-000 -					
UNRESERVED FUND BALANCE	-13,919,495.63	.00	.00	.00	-13,919,495.63
60 -341-000 -					
INTEREST EARNINGS	.00	.00	15.28	-15.28	-15.28
60 -341-001 -					
GAIN/LOSS INVESTMENT TRAN	.00	627,303.32	1,600,907.26	-973,603.94	-973,603.94
60 -341-002 -					
DIVIDEND INCOME	.00	.00	203,179.89	-203,179.89	-203,179.89
60 -387-100 -					
POLICE PENSION EMPLEE CONTRIB	.00	.00	84,496.17	-84,496.17	-84,496.17
60 -392-001 -					
TRANS. FR. GENERAL FUND	.00	.00	350,536.92	-350,536.92	-350,536.92
60 -395-000 -					
REFUND OF PRIOR YR EXPEND	.00	.00	505.33	-505.33	-505.33
60 -480-160 -					
PARTICIPANT BENEFITS	.00	621,936.00	.00	621,936.00	621,936.00
60 -480-210 -					
ADMINISTRATIVE EXPENSES	.00	45,913.05	.00	45,913.05	45,913.05
60 -492-061 -					
TR. TO D.R.O.P.	.00	24,413.70	.00	24,413.70	24,413.70
TOTALS FOR FUND 60					
POLICE PENSION	.00	2,586,698.52	2,586,698.52	.00	.00



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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
61 D.R.O.P.					
61 -120-100 -					
D.R.O.P. - ICMA-RC	628,611.04	29,706.22	254,918.36	-225,212.14	403,398.90
61 -279-000 -					
UNRESERVED FUND BALANCE	-628,611.04	.00	.00	.00	-628,611.04
61 -341-003 -					
UNREALIZED GAIN/LOSS ON INVEST	.00	.00	5,292.52	-5,292.52	-5,292.52
61 -392-060 -					
T.R. FROM POLICE PENSION	.00	.00	24,413.70	-24,413.70	-24,413.70
61 -480-160 -					
PARTICIPANT BENEFITS	.00	254,918.36	.00	254,918.36	254,918.36
TOTALS FOR FUND 61					
D.R.O.P.	.00	284,624.58	284,624.58	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
62 ICMA DEFINED CONTRB PENSN PLAN					
62 -120-100 -					
ICMA-RC DEF CNTRB PENSION PLAN	740,395.61	196,651.29	.00	196,651.29	937,046.90
62 -279-000 -					
UNRESERVED FUND BALANCE	-740,395.61	.00	.00	.00	-740,395.61
62 -341-003 -					
GAIN / LOSS ON INVESTMENT	.00	.00	90,307.49	-90,307.49	-90,307.49
62 -387-100 -					
TR FR EMPLOYEE CONTRIBUTIONS	.00	.00	66,815.03	-66,815.03	-66,815.03
62 -392-001 -					
TR FR GEN FUND	.00	4,850.89	66,815.03	-61,964.14	-61,964.14
62 -480-160 -					
PARTICIPANT BENEFIT WITHDRAWAL	.00	22,435.37	.00	22,435.37	22,435.37
TOTALS FOR FUND 62					
ICMA DEFINED CONTRB PENSN PLAN	.00	223,937.55	223,937.55	.00	.00

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
65 NONUNIFORMED PENSION					
65 -120-103 -					
RBC WEALTH MANAGEMENT	9,715,717.67	869,093.98	122,007.26	747,086.72	10,462,804.39
65 -279-000 -					
UNRESERVED FUND BALANCE	-9,715,717.67	.00	.00	.00	-9,715,717.67
65 -341-000 -					
INTEREST EARNINGS	.00	.00	5.03	-5.03	-5.03
65 -341-001 -					
GAIN/LOSS INVESTMENT TRAN	.00	439,574.83	1,128,506.34	-688,931.51	-688,931.51
65 -341-002 -					
DIVIDEND INCOME	.00	.00	142,456.28	-142,456.28	-142,456.28
65 -387-100 -					
NON UNIF PENS EMPLEE CONTRIB	.00	.00	28,289.95	-28,289.95	-28,289.95
65 -392-001 -					
TRANS. FR.GENERAL FUND	.00	.00	416,889.00	-416,889.00	-416,889.00
65 -395-000 -					
REFUND OF PRIOR YR EXPEND	.00	.00	214.63	-214.63	-214.63
65 -480-160 -					
PARTICIPANT BENEFITS	.00	494,857.76	.00	494,857.76	494,857.76
65 -480-210 -					
ADMINISTRATIVE EXPENSES	.00	34,841.92	.00	34,841.92	34,841.92
TOTALS FOR FUND 65 NONUNIFORMED PENSION	.00	1,838,368.49	1,838,368.49	.00	.00

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Township of Lower Makefield  
ACCOUNT SUMMARY TRIAL BALANCE FOR FY21/JAN TO SEP  
FUND

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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
84 DEVELOPERS' ESCROW					
84 -100-000 -					
DEVELOPER ESCROW CHECKING	616,847.78	367,023.08	325,157.54	41,865.54	658,713.32
84 -100-002 -					
COMCAST CHECKING	19,575.79	.00	.00	.00	19,575.79
84 -100-004 -					
DOLINGTON II CHECKING	18,479.40	.00	.00	.00	18,479.40
84 -100-007 -					
WILSHIRE GLEN CHECKING	27,514.57	.00	.00	.00	27,514.57
84 -100-008 -					
AFTON CREST CHECKING	11,005.76	.00	.00	.00	11,005.76
84 -100-010 -					
LINDENHURST RD/DOLINGTON CKG	10,950.68	.00	.00	.00	10,950.68
84 -100-011 -					
LIBERTY PROPERTY LP CHECKING	14,542.51	.00	.00	.00	14,542.51
84 -145-000 -					
DEVELOPERS ESCROW RECEIVA	151,926.86	159,811.70	181,202.15	-21,390.45	130,536.41
84 -200-100 -					
ACCOUNTS PAYABLE	-129,164.71	307,742.98	248,570.90	59,172.08	-69,992.63
84 -252-200 -					
PERFORMANCE ESCROW	-21,110.69	222.43	2,679.39	-2,456.96	-23,567.65
84 -252-201 -					
PERFORMANCE ESCROW-COMCAS	-20,196.88	.00	.00	.00	-20,196.88
84 -252-203 -					
GRADING ESCROW-DOLING II	-18,602.50	.00	.00	.00	-18,602.50
84 -252-206 -					
GRADING ESC-WILSHIRE GLEN	-27,240.98	.00	.00	.00	-27,240.98
84 -252-207 -					
PERFORM ESCROW-AFTON CREST	-11,239.20	.00	.00	.00	-11,239.20
84 -252-209 -					
PERFORMANCE ESCROW-LINDENHURST	-10,856.38	.00	.00	.00	-10,856.38
84 -252-211 -					
PAVING ESCROW-LIBERTY PROPERTY	-14,597.13	.00	.00	.00	-14,597.13
84 -252-215 -					
MAINTENANCE ESCROW-MATRIX	-18,513.45	.00	.00	.00	-18,513.45
84 -252-216 -					
MAINTENANCE BOND-BIG OAK DAYCA	.00	.00	29,159.93	-29,159.93	-29,159.93
84 -252-217 -					
PERFORM ESCRW-PAWC / OX VALLEY	.00	.00	67,342.00	-67,342.00	-67,342.00
84 -252-300 -					
CONTRA-DEV ESCROW BILLING/REC	-151,926.86	181,202.15	159,811.70	21,390.45	-130,536.41
84 -252-500 -					
DUE TO DEVELOPERS	-447,394.57	281,741.77	283,820.50	-2,078.73	-449,473.30
TOTALS FOR FUND 84					
DEVELOPERS' ESCROW	.00	1,297,744.11	1,297,744.11	.00	.00

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Township of Lower Makefield  
ACCOUNT SUMMARY TRIAL BALANCE FOR FY21/JAN TO SEP  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
92 DEFERRED COMPENSATION					
92 -120-100 -					
INVESTMENTS - ICMARC	10,533,132.51	.00	.00	.00	10,533,132.51
92 -120-101 -					
INVESTMENTS - BWC	4,646,966.96	.00	.00	.00	4,646,966.96
92 -145-100 -					
ICMA LOAN RECEIVABLE	90,899.35	.00	.00	.00	90,899.35
92 -269-001 -					
DEFERRED COMP. PAYABLE	-15,270,998.82	.00	.00	.00	-15,270,998.82
TOTALS FOR FUND 92					
DEFERRED COMPENSATION	.00	.00	.00	.00	.00

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Township of Lower Makefield  
ACCOUNT SUMMARY TRIAL BALANCE FOR FY21/JAN TO SEP  
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ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
REPORT TOTALS	.00	124,580,551.94	124,580,551.94	.00	.00

\*\* END OF REPORT - Generated by Jackie Latorre \*\*